

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	7,648		0		0		0
08-10	153,484		0		0		0
09-11	231,299		0		0		0
10-12	231,299		0		0		0
11-13	77,815		0		0		0
12-14	164,505		0		0		0
13-15	357,137	476	0	3,288	1	2,812	1
14-16	357,137	1,263	0	6,600	2	5,337	1
15-17	192,631	1,263	1	6,600	3	5,337	3
16-18		787		3,312		2,525	
17-19		286		44,961		44,676	
FIVE-YEAR AVERAGE							
15-19	115,579	929	1	30,937	27	30,007	26

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	10,224		0		0		0
1995							
1996				11,500		11,500	
1997							
1998							
1999							
2000	2,099		0		0		0
2001							
2002	21,615		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	64,217		0	15,500	24	15,500	24
2011				424		424	
2012	321,549		0		0		0
2013	5,628		0		0		0
2014	621		0	651	105	651	105
2015	31,014	228	1	14,015	45	13,787	44
2016	19,745	265	1	10,727	54	10,462	53
2017	65,323	14-	0	8,023	12	8,037	12
2018	109,650	4	0	35,312	32	35,308	32
2019	7,200	17	0	6,533	91	6,517	91
TOTAL	658,885	499	0	102,685	16	102,186	16

THREE-YEAR MOVING AVERAGES

94-96	3,408		0	3,833	112	3,833	112
95-97				3,833		3,833	
96-98				3,833		3,833	
97-99							
98-00	700		0		0		0
99-01	700		0		0		0
00-02	7,905		0		0		0
01-03	7,205		0		0		0
02-04	7,205		0		0		0

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ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	21,406		0	5,167	24	5,167	24
09-11	21,406		0	5,308	25	5,308	25
10-12	128,589		0	5,308	4	5,308	4
11-13	109,059		0	141	0	141	0
12-14	109,266		0	217	0	217	0
13-15	12,421	76	1	4,889	39	4,813	39
14-16	17,127	164	1	8,464	49	8,300	48
15-17	38,694	160	0	10,922	28	10,762	28
16-18	64,906	85	0	18,020	28	17,936	28
17-19	60,724	2	0	16,623	27	16,621	27
FIVE-YEAR AVERAGE							
15-19	46,586	100	0	14,922	32	14,822	32

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-10:

Please provide all final observed life tables generated for each account in Excel format.

RESPONSE:

The attached file, CEP 7-10, Attachment 1 Voluminous – Life Tables.docx, sets forth all the final observed life tables and charts generated for each account in the available Microsoft Word format.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

EL PASO ELECTRIC COMPANY

SOAH Docket No. 473-21-2606

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CEP's 7th, Q. No. CEP 7-10

Attachment 1

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VOLUMINOUS

CEP 7-10 Attachment 1 is a VOLUMINOUS attachment.

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CEP 7-11:

Please provide all remaining life calculations in Excel format.

RESPONSE:

The attached file, CEP 7-11, Attachment 1 Voluminous – DeprCalcs.docx, sets forth the detailed depreciation/remaining life calculations in the available Microsoft Word format.

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Attachment 1

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CEP 7-12:

Please provide the average age of survivors as of the study date for each production plant by account.

RESPONSE:

The attached file, CEP 7-12, Attachment 1– AvgAge.xlsx, sets forth the average age of survivors as of the study date for each production plant by account.

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PLANT	ACCOUNT	AVERAGE AGE OF SURVIVORS (yr)
RIO GRANDE	311	18.0
	312	30.5
	314	39.6
	315	16.0
	316	19.8
	311	16.6
NEWMAN	312	10.7
	313	11.5
	314	15.1
	315	17.9
	316	15.1
	341	30.9
COPPER POWER STATION	342	36.4
	344	15.6
	345	9.3
	346	22.3
	341	6.0
	342	5.4
RIO GRANDE UNIT 9	343	5.7
	344	5.1
	345	5.8
	346	5.7
	341	2.8
	342	2.5
MONTANA POWER STATION	343	2.7
	344	2.6
	345	3.2
	346	2.9
	341	7.8
	344	7.3
SOLAR FACILITIES	345	8.3

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CEP 7-13:

Please provide the book reserve (accumulated depreciation) balances for each account as of the depreciation study date.

RESPONSE:

Please see pages VI-4 through VI-8, column 6 of the depreciation study for book depreciation reserve by account as of December 31, 2019.

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QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-14:

Please provide the theoretical reserve (aka “calculated accumulated depreciation”) amounts for each account based on the parameters proposed in the depreciation study and support for such calculations. Please confirm the total amount of the difference between the theoretical reserve balance and actual book reserve balance.

RESPONSE:

The theoretical reserve (calculated accrued depreciation) is set forth for all accounts in the depreciation calculations presented in Part IX of the depreciation study attached as Exhibit JJS-2 to the direct testimony of EPE witness John J. Spanos. Additionally, the book depreciation reserve is also included for every account in the calculation so a comparison by account is set forth in those calculations.

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CEP 7-15:

Please identify and describe any changes in the depreciation system / methodology between the previous depreciation study and the depreciation study filed in this case.

RESPONSE:

There are no changes in the depreciation system / methodology between the previous depreciation study and the depreciation study filed in this case. However, there are changes in some of the life and net salvage parameters as is customary when studies are performed.

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QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-16:

Please provide a schedule showing the currently-approved and proposed survivor curves, net salvage rates, and depreciation rates, and depreciation accrual for each account.

RESPONSE:

The attached file, CEP 7-16, Attachment 1 – Parameter Comparison.xlsx, sets forth the currently-approved and proposed survivor curves, net salvage percentages and depreciation rates as well as the depreciation accrual by account.

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EL PASO ELECTRIC COMPANY

COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVE, NET SALVAGE PERCENT,
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP		ORIGINAL COST	PROPOSED				CURRENTLY APPROVED					
		AS OF DECEMBER 31, 2019	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT		
STEAM PRODUCTION PLANT												
311.00	STRUCTURES AND IMPROVEMENTS											
	RIO GRANDE UNIT 6	1,290,816.82	100-R3	*	(9)	4.87	62,880	SQUARE	*	0	-	0
	RIO GRANDE UNIT 7	1,269,983.01	100-R3	*	(9)	3.00	38,120	SQUARE	*	0	0.83	10,541
	RIO GRANDE UNIT 8	2,311,211.39	100-R3	*	(9)	2.15	49,684	SQUARE	*	0	2.43	56,162
	RIO GRANDE COMMON	4,433,409.00	100-R3	*	(9)	6.36	281,794	SQUARE	*	0	6.29	278,861
	NEWMAN UNIT 1	1,269,946.34	100-R3	*	(6)	1.65	20,984	SQUARE	*	0	-	0
	NEWMAN UNIT 2	1,035,404.62	100-R3	*	(6)	11.26	116,618	SQUARE	*	0	-	0
	NEWMAN UNIT 3	1,097,186.69	100-R3	*	(6)	4.29	47,086	SQUARE	*	0	4.13	45,314
	NEWMAN UNIT 4	15,848,533.13	100-R3	*	(6)	6.25	989,904	SQUARE	*	0	0.15	23,773
	NEWMAN UNIT 5	25,932,328.44	100-R3	*	(6)	2.00	519,409	SQUARE	*	0	1.86	482,341
	NEWMAN COMMON	18,900,581.86	100-R3	*	(6)	2.42	458,120	SQUARE	*	0	1.89	357,221
	TOTAL ACCOUNT 311	73,389,401.30					2,584,599					1,254,213
312.00	BOILER PLANT EQUIPMENT											
	RIO GRANDE UNIT 6	2,973,007.52	70-R4	*	(9)	2.03	60,345	SQUARE	*	(10)	-	0
	RIO GRANDE UNIT 7	4,604,495.06	70-R4	*	(9)	3.02	139,002	SQUARE	*	(10)	1.62	74,593
	RIO GRANDE UNIT 8	15,577,497.58	70-R4	*	(9)	2.92	454,804	SQUARE	*	(10)	2.51	390,995
	RIO GRANDE COMMON	939,444.89	70-R4	*	(9)	5.75	54,061	SQUARE	*	(10)	7.64	71,774
	NEWMAN UNIT 1	8,696,637.51	70-R4	*	(6)	5.03	437,616	SQUARE	*	(10)	2.20	191,326
	NEWMAN UNIT 2	8,916,413.89	70-R4	*	(6)	13.54	1,206,859	SQUARE	*	(10)	1.78	158,712
	NEWMAN UNIT 3	6,743,234.49	70-R4	*	(6)	4.69	316,152	SQUARE	*	(10)	1.86	125,424
	NEWMAN UNIT 4	3,303,061.75	70-R4	*	(6)	7.77	256,498	SQUARE	*	(10)	9.72	321,058
	NEWMAN UNIT 5	112,841,611.74	70-R4	*	(6)	1.97	2,221,976	SQUARE	*	(10)	2.21	2,493,800
	NEWMAN COMMON	6,752,670.40	70-R4	*	(6)	2.31	155,686	SQUARE	*	(10)	2.21	149,234
	TOTAL ACCOUNT 312	171,348,074.83					5,302,999					3,976,916
313.00	ENGINES AND ENGINE-DRIVEN GENERATORS											
	NEWMAN UNIT 1	327,497.00	55-R2.5	*	0	-	0	SQUARE	*	(10)	-	0
	NEWMAN UNIT 4	24,780,032.42	55-R2.5	*	0	7.19	1,780,675	SQUARE	*	(10)	4.25	1,053,151
	NEWMAN UNIT 5	48,432,717.43	55-R2.5	*	0	2.39	1,158,343	SQUARE	*	(10)	2.13	1,031,617
	TOTAL ACCOUNT 313	73,540,246.85					2,939,018					2,084,768
314.00	TURBOGENERATOR UNITS											
	RIO GRANDE UNIT 6	3,559,997.86	75-R2.5	*	(9)	2.07	73,825	SQUARE	*	(5)	-	0
	RIO GRANDE UNIT 7	4,204,367.30	75-R2.5	*	(9)	3.73	156,647	SQUARE	*	(5)	1.07	44,987
	RIO GRANDE UNIT 8	11,776,647.98	75-R2.5	*	(9)	2.10	247,615	SQUARE	*	(5)	1.49	175,472
	NEWMAN UNIT 1	13,716,383.39	75-R2.5	*	(6)	7.36	1,010,167	SQUARE	*	(5)	3.76	515,736
	NEWMAN UNIT 2	11,439,309.56	75-R2.5	*	(6)	7.69	879,152	SQUARE	*	(5)	3.22	368,346
	NEWMAN UNIT 3	12,089,865.10	75-R2.5	*	(6)	7.09	857,278	SQUARE	*	(5)	1.63	197,065
	NEWMAN UNIT 4	33,968,974.68	75-R2.5	*	(6)	2.28	774,735	SQUARE	*	(5)	2.83	961,322
	NEWMAN UNIT 5	61,650,972.14	75-R2.5	*	(6)	2.27	1,400,181	SQUARE	*	(5)	1.97	1,214,524
	NEWMAN COMMON	58,096.94	75-R2.5	*	(6)	-	0	SQUARE	*	(5)	1.91	1,110
	TOTAL ACCOUNT 314	152,464,614.95					5,399,600					3,478,562

EL PASO ELECTRIC COMPANY

COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVE, NET SALVAGE PERCENT,
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	ORIGINAL COST AS OF DECEMBER 31, 2019	PROPOSED				CURRENTLY APPROVED			
		SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
315.00 ACCESSORY ELECTRIC EQUIPMENT									
RIO GRANDE UNIT 6	784,259.35	65-S4 *	(9)	7.63	59,851	SQUARE *	0	-	0
RIO GRANDE UNIT 7	856,687.83	65-S4 *	(9)	11.39	97,562	SQUARE *	0	2.50	21,417
RIO GRANDE UNIT 8	6,535,522.62	65-S4 *	(9)	5.62	367,315	SQUARE *	0	2.86	186,916
NEWMAN UNIT 1	1,148,175.19	65-S4 *	(6)	2.11	24,241	SQUARE *	0	0.01	115
NEWMAN UNIT 2	1,052,955.47	65-S4 *	(6)	2.09	22,021	SQUARE *	0	-	0
NEWMAN UNIT 3	1,150,891.96	65-S4 *	(6)	5.52	63,543	SQUARE *	0	0.03	345
NEWMAN UNIT 4	6,332,762.78	65-S4 *	(6)	0.89	56,266	SQUARE *	0	0.55	34,830
NEWMAN UNIT 5	24,098,576.74	65-S4 *	(6)	1.98	477,670	SQUARE *	0	1.91	460,283
NEWMAN COMMON	157,236.60	65-S4 *	(6)	2.53	3,976	SQUARE *	0	-	0
TOTAL ACCOUNT 315	42,117,068.54				1,172,445				703,906
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	1,489,363.97	70-S2.5 *	(9)	4.51	67,097	SQUARE *	0	-	0
RIO GRANDE UNIT 7	1,851,432.78	70-S2.5 *	(9)	2.18	40,407	SQUARE *	0	0.20	3,703
RIO GRANDE UNIT 8	5,951,707.44	70-S2.5 *	(9)	2.12	125,977	SQUARE *	0	2.64	157,125
RIO GRANDE COMMON	1,938,696.21	70-S2.5 *	(9)	4.84	93,906	SQUARE *	0	4.45	86,272
NEWMAN UNIT 1	2,177,691.23	70-S2.5 *	(6)	2.02	44,023	SQUARE *	0	1.15	25,043
NEWMAN UNIT 2	2,829,108.29	70-S2.5 *	(6)	2.01	56,724	SQUARE *	0	-	0
NEWMAN UNIT 3	5,645,295.84	70-S2.5 *	(6)	1.50	84,453	SQUARE *	0	1.50	84,679
NEWMAN UNIT 4	11,495,251.76	70-S2.5 *	(6)	0.86	98,730	SQUARE *	0	2.25	258,643
NEWMAN UNIT 5	1,771,257.00	70-S2.5 *	(6)	1.55	27,489	SQUARE *	0	1.47	26,037
NEWMAN ZERO LIQUID DISCHARGE	14,375,574.00	70-S2.5 *	(6)	2.06	296,134	SQUARE *	0	2.00	287,511
NEWMAN COMMON	3,070,929.91	70-S2.5 *	(6)	2.10	64,348	SQUARE *	0	1.04	31,938
TOTAL ACCOUNT 316	52,596,308.43				999,288				960,951
TOTAL STEAM PRODUCTION PLANT	565,455,714.90				18,397,949				12,459,316
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
COPPER POWER STATION	791,864.17	60-R4 *	(8)	2.10	16,598	SQUARE *	0	0.20	1,584
RIO GRANDE UNIT 9	22,158,133.04	60-R4 *	(6)	2.55	565,958	SQUARE *	0	2.27	502,990
MONTANA POWER STATION UNIT 1	315,347.41	60-R4 *	(6)	2.40	7,553	SQUARE *	0	2.18	6,875
MONTANA POWER STATION UNIT 2	257,181.43	60-R4 *	(6)	2.39	6,155	SQUARE *	0	2.18	5,607
MONTANA POWER STATION UNIT 3	206,815.08	60-R4 *	(6)	2.35	4,855	SQUARE *	0	2.19	4,529
MONTANA POWER STATION UNIT 4	237,486.20	60-R4 *	(6)	2.37	5,630	SQUARE *	0	2.21	5,248
MONTANA POWER STATION COMMON	18,007,977.41	60-R4 *	(7)	2.43	436,896	SQUARE *	0	2.14	385,371
SOLAR FACILITIES	91,868.00	35-S2 *	0	4.84	4,449	SQUARE *	0	4.62	4,244
TOTAL ACCOUNT 341	42,066,672.74				1,048,094				916,448

EL PASO ELECTRIC COMPANY

COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVE, NET SALVAGE PERCENT,
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	ORIGINAL COST AS OF DECEMBER 31, 2019	PROPOSED				CURRENTLY APPROVED			
		SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
342.00 FUEL HOLDERS									
COPPER POWER STATION	511,690.65	50-R4 *	(8)	1.42	7,248	SQUARE *	0	-	0
RIO GRANDE UNIT 9	3,768,778.49	50-R4 *	(6)	2.54	95,879	SQUARE *	0	2.15	81,029
MONTANA POWER STATION COMMON	20,877,427.66	50-R4 *	(7)	2.53	528,536	SQUARE *	0	2.19	457,216
TOTAL ACCOUNT 342	25,157,896.80				631,663				538,245
343.00 PRIME MOVERS									
RIO GRANDE UNIT 9	59,555,058.08	40-S1 *	(6)	3.09	1,838,029	SQUARE *	0	2.14	1,274,478
MONTANA POWER STATION UNIT 1	74,453,032.86	40-S1 *	(6)	2.92	2,174,179	SQUARE *	0	2.17	1,615,631
MONTANA POWER STATION UNIT 2	69,614,009.04	40-S1 *	(6)	2.93	2,038,250	SQUARE *	0	2.17	1,510,624
MONTANA POWER STATION UNIT 3	67,821,208.51	40-S1 *	(6)	2.99	2,028,005	SQUARE *	0	2.19	1,485,284
MONTANA POWER STATION UNIT 4	67,154,912.57	40-S1 *	(6)	3.01	2,024,234	SQUARE *	0	2.21	1,484,124
MONTANA POWER STATION COMMON	33,192,933.10	40-S1 *	(7)	2.96	983,374	SQUARE *	0	2.15	713,648
TOTAL ACCOUNT 343	371,791,154.16				11,086,071				8,083,789
344.00 GENERATORS									
COPPER POWER STATION	10,369,392.47	45-S3 *	(8)	4.27	442,451	SQUARE *	0	3.02	313,156
RIO GRANDE UNIT 9	8,420,577.00	45-S3 *	(6)	2.75	231,923	SQUARE *	0	2.27	191,147
MONTANA POWER STATION UNIT 1	6,122,690.89	45-S3 *	(6)	2.70	165,547	SQUARE *	0	2.25	137,761
MONTANA POWER STATION UNIT 2	6,122,690.90	45-S3 *	(6)	2.70	165,464	SQUARE *	0	2.25	137,761
MONTANA POWER STATION UNIT 3	6,241,096.43	45-S3 *	(6)	2.62	163,335	SQUARE *	0	2.19	136,680
MONTANA POWER STATION UNIT 4	6,126,227.89	45-S3 *	(6)	2.63	161,282	SQUARE *	0	2.21	135,390
MONTANA POWER STATION COMMON	63.16	45-S3 *	(7)	3.17	2	SQUARE *	0	2.13	1
SOLAR FACILITIES	1,187,262.00	25-S2.5 *	0	5.23	62,103			4.61	54,733
TOTAL ACCOUNT 344	44,590,000.74				1,392,107				1,106,629
345.00 ACCESSORY ELECTRIC EQUIPMENT									
COPPER POWER STATION	2,306,860.61	45-S1.5 *	(8)	7.43	171,293	SQUARE *	0	3.39	78,203
RIO GRANDE UNIT 9	5,186,610.54	45-S1.5 *	(6)	2.81	145,846	SQUARE *	0	2.11	109,437
MONTANA POWER STATION UNIT 1	3,115,518.34	45-S1.5 *	(6)	2.80	87,129	SQUARE *	0	2.17	67,607
MONTANA POWER STATION UNIT 2	3,029,962.32	45-S1.5 *	(6)	2.79	84,673	SQUARE *	0	2.18	66,053
MONTANA POWER STATION UNIT 3	2,686,649.68	45-S1.5 *	(6)	2.78	74,780	SQUARE *	0	2.19	58,838
MONTANA POWER STATION UNIT 4	2,250,774.41	45-S1.5 *	(6)	2.81	63,194	SQUARE *	0	2.21	49,742
MONTANA POWER STATION COMMON	9,316,080.56	45-S1.5 *	(7)	2.73	254,615	SQUARE *	0	2.14	199,364
SOLAR FACILITIES	167,360.00	25-S2.5 *	0	5.30	8,862			4.50	7,531
TOTAL ACCOUNT 345	28,059,816.46				890,392				636,775

EL PASO ELECTRIC COMPANY

COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVE, NET SALVAGE PERCENT,
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP	ORIGINAL COST AS OF DECEMBER 31, 2019	PROPOSED				CURRENTLY APPROVED			
		SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
COPPER POWER STATION	4,170,624.14	50-R4 *	(8)	1.04	43,243	SQUARE *	0	-	0
RIO GRANDE UNIT 9	410,060.00	50-R4 *	(6)	2.53	10,363	SQUARE *	0	2.15	8,816
MONTANA POWER STATION UNIT 1	297,568.80	50-R4 *	(6)	2.43	7,240	SQUARE *	0	2.18	6,487
MONTANA POWER STATION UNIT 2	275,750.74	50-R4 *	(6)	2.42	6,679	SQUARE *	0	2.18	6,011
MONTANA POWER STATION UNIT 3	229,358.35	50-R4 *	(6)	2.42	5,557	SQUARE *	0	2.19	5,023
MONTANA POWER STATION UNIT 4	231,227.68	50-R4 *	(6)	2.45	5,662	SQUARE *	0	2.21	5,110
MONTANA POWER STATION COMMON	740,931.13	50-R4 *	(7)	2.28	16,903	SQUARE *	0	2.15	15,930
TOTAL ACCOUNT 346	6,355,520.84				95,647				47,377
TOTAL GAS TURBINE PLANT	518,021,061.74				15,143,974				11,329,263
TRANSMISSION PLANT									
350.10 LAND RIGHTS	18,917,746.38	80-R3	0	1.02	192,753	75-R3	0	0.99	187,286
350.10 LAND RIGHTS - ISLETA	16,824,155.75	SQUARE *	0	3.79	636,818	75-R3	0	0.99	166,559
352.00 STRUCTURES AND IMPROVEMENTS	12,463,442.58	75-R4	(5)	1.16	144,867	65-R4	(5)	1.33	165,764
353.00 STATION EQUIPMENT	188,643,565.70	50-R4	(5)	1.56	2,948,962	56-S2	0	0.94	1,773,250
354.00 STEEL TOWERS AND FIXTURES	30,170,781.59	75-R4	(10)	1.19	359,891	70-R4	(10)	1.29	389,203
355.00 WOOD AND STEEL POLES	163,484,540.27	55-S3	(20)	1.91	3,115,165	58-S3	(20)	1.64	2,681,146
356.00 OVERHEAD CONDUCTORS AND DEVICES	98,265,748.68	60-R5	(15)	1.61	1,579,563	60-R5	(10)	1.36	1,336,414
359.00 ROADS AND TRAILS	3,573,352.94	70-R3	0	1.28	45,874	65-R3	0	1.05	37,520
TOTAL TRANSMISSION PLANT	532,343,333.89				9,023,893				6,737,142
DISTRIBUTION PLANT									
360.10 LAND RIGHTS	2,578,795.26	70-R4	0	1.32	33,963	70-R4	0	1.29	33,266
361.00 STRUCTURES AND IMPROVEMENTS	21,788,555.43	70-R3	(5)	1.46	317,742	65-R3	(5)	1.55	337,723
362.00 STATION EQUIPMENT	287,622,779.74	65-R2	(5)	1.43	4,102,971	60-R2	0	1.33	3,825,383
364.00 POLES, TOWERS AND FIXTURES	183,367,772.05	45-R3	(30)	3.11	5,697,660	52-R2.5	(5)	1.62	2,970,558
365.00 OVERHEAD CONDUCTORS AND DEVICES	117,036,295.84	48-R2.5	(15)	2.35	2,747,955	48-R2.5	(5)	1.81	2,118,357
366.00 UNDERGROUND CONDUIT	141,830,292.37	65-R4	(5)	1.50	2,124,461	64-R3	5	1.29	1,829,611
367.00 UNDERGROUND CONDUCTORS AND DEVICES	166,797,046.25	41-S2	(20)	3.07	5,117,534	47-R2	(5)	1.95	3,252,542
368.00 LINE TRANSFORMERS	283,609,011.85	52-R3	(15)	2.34	6,629,377	55-R3	(5)	1.83	5,190,045
369.00 SERVICES	56,297,451.56	65-S3	(15)	1.38	779,571	60-S3	(15)	1.43	805,054
370.00 METERS	61,010,255.32	35-R2.5	(15)	2.62	1,598,992	31-R2	(10)	2.75	1,677,782
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	14,098,583.74	35-R2	(15)	3.22	454,004	36-R2	(15)	2.98	420,138
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	11,751,009.87	55-R3	(20)	2.06	242,324	50-R3	(15)	2.34	274,974
TOTAL DISTRIBUTION PLANT	1,347,787,849.28				29,846,554				22,735,433

EL PASO ELECTRIC COMPANY
COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVE, NET SALVAGE PERCENT,
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

		ORIGINAL COST	PROPOSED				CURRENTLY APPROVED					
DEPRECIABLE GROUP		AS OF DECEMBER 31, 2019	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT		
GENERAL PLANT												
390.00	STRUCTURES AND IMPROVEMENTS											
	SYSTEMS OPERATIONS BUILDING	15,318,735.23	80-R2.5	*	0	3.66	560,769	SQUARE	*	0	2.20	337,012
	STANTON TOWER	38,933,122.51	80-R2.5	*	0	2.30	896,927	SQUARE	*	0	1.72	669,650
	EASTSIDE OPERATIONS CENTER	42,631,419.52	80-R2.5	*	0	2.11	898,410	SQUARE	*	0	1.66	707,682
	OTHER STRUCTURES	17,628,830.87	40-S0.5		0	2.97	524,165	SQUARE		0	0.94	165,711
TOTAL ACCOUNT 390		114,512,108.13					2,880,271					1,880,055
391.00	OFFICE FURNITURE AND EQUIPMENT	6,751,955.89	20-SQ		0	0.49	32,752	20-SQ		0	1.71	115,458
393.00	STORES EQUIPMENT	53,347.62	25-SQ		0	0.37	195	25-SQ		0	3.96	2,113
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,680,075.99	25-SQ		0	3.44	195,583	25-SQ		0	3.83	217,547
395.00	LABORATORY EQUIPMENT	5,226,132.38	15-SQ		0	6.65	347,704	15-SQ		0	6.47	338,131
396.00	POWER OPERATED EQUIPMENT	4,300,328.68	21-R2.5		15	3.86	165,782	22-R2.5		5	4.58	196,955
397.00	COMMUNICATION EQUIPMENT	30,616,208.47	15-SQ		0	8.43	2,580,060	15-SQ		0	6.48	1,983,930
398.00	MISCELLANEOUS EQUIPMENT	4,575,361.55	15-SQ		0	8.72	398,847	15-SQ		0	6.65	304,262
TOTAL GENERAL PLANT		171,715,518.71					6,601,194					5,038,451
TOTAL DEPRECIABLE ELECTRIC PLANT		3,135,323,478.52					79,013,564					58,299,605

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-17:

Please provide a copy of the most recent, previously-filed depreciation study.

RESPONSE:

The attached file, CEP 7-17, Attachment 1 Voluminous – 2016DeprStudy.pdf, sets forth the most recent, previously filed depreciation study within this jurisdiction.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

EL PASO ELECTRIC COMPANY

SOAH Docket No. 473-21-2606

PUC Docket No. 52195

CEP's 7th, Q. No. CEP 7-17

Attachment 1

Page 1 of 1

VOLUMINOUS

CEP 7-17 Attachment 1 is a VOLUMINOUS attachment.

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

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QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-18:

Please provide a copy of the most recent Commission order(s) regarding currently-approved depreciation rates and probable retirement dates of any production units.

RESPONSE:

Please refer to the Settlement Stipulation and Agreement, Attachment 3, in PUCT Docket No. 46831, for a schedule showing the currently approved depreciation rates. Refer to Schedule D-6, as filed in Docket No. 46831, for the probable retirement dates for any production units. These items are publicly available on the PUC Interchange.

Preparer: Barbara J. Torres

Title: Principal Plant Accountant

Sponsor: Larry J. Hancock

Title: Manager – Plant Accounting

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-19:

Please provide a copy of the Company's most recently-filed integrated resource plan; please also provide a copy of the most recently prepared integrated resource plan.

RESPONSE:

Please refer to El Paso Electric Company's ("EPE") response to CEP 1-9, Attachment 1, for the most recently filed integrated resource plan.

EPE expects to finalize and file its next IRP with the NMPRC on or about September 15, 2021.

Preparer: Omar Gallegos

Title: Senior Director – Resource Planning
Management

Sponsor: David C. Hawkins

Title: Vice President – Strategy and
Sustainability

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-20:

Please provide all notes taken during any meetings with Company personnel regarding the depreciation study. Identify by name and title, all Company personnel who provided the information, and explain the extent of their participation and the information they provided. Please explain how this information affected the depreciation study.

RESPONSE:

The notes taken during the site visits were the primary meetings with Company personnel. All accounting information was supplied by Larry Hancock and Barbara Torres. Please see notes in response to CEP 7-23.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-21:

Please identify all plant tours taken in relation to the depreciation study. For each such tour:

RESPONSE:

The locations visited during the plant tours for this depreciation study are listed on page III-2 of the depreciation study attached as Exhibit JJS-2 to the direct testimony of EPE witness John J. Spanos. Additionally, tours from prior studies are also listed.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

SOAH DOCKET NO. 473-21-2606
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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-22:

Identify those in attendance and their titles and job descriptions.

RESPONSE:

John Spanos and Melissa Howard were in attendance for Gannett Fleming Valuation and Rate Consultants, LLC. Larry Hancock and Barbara Torres were in attendance for El Paso Electric for all sites. Manuel Quinones was in attendance for Montana Power Station ("MPS"). Fred Plutch was in attendance for Newman Generating Station and David Aranda was in attendance for Rio Grande Generating Station. Manuel Quinones was in attendance at MPS and Montwood Generating Station. Alberto Bueno and Lily Bustamante were in attendance at Caliente Substation and MPS.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

SOAH DOCKET NO. 473-21-2606
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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-23:

Provide all conversation notes taken during the tour.

RESPONSE:

Please see the attached file, CEP 7-23, Attachment 1 – FieldTripNotes.pdf, which sets forth the notes taken during site tours during February 2020.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

ITINERARY FOR
JOHN J. SPANOS & MELISSA M. HOWARD

FEBRUARY 23 – 25, 2020

Sunday, February 23

United Airlines – Confirmation Check-in NNKV2F (JJS); N84Z03 (MMH)

Leave	Harrisburg, PA	UA #4547	5:31 pm
Arrive	Chicago, IL	Seat 17B, 17C	6:50 pm
Leave	Chicago, IL	UA #4590	7:30 pm
Arrive	El Paso, TX	Seat 08B, 21C	10:04 pm

HOTEL: Aloft Downtown Marriott Resort **CONFIRMATION: 74744970 (JJS)**
303 Texas Avenue **74932386 (MMH)**
El Paso, TX 79901
1-915-351-7990

Monday, February 24

~~8:00~~ am Meet at Office
9:00

PURPOSE: El Paso Electric Site Visit

100 N. Stanton Street
El Paso, TX 79901

CONTACTS: Larry Hancock 915-543-5965 (w)
Barbara Torres 915-543-2275 (w) 915-487-3234 (c)

Tuesday, February 25

American Airlines – Confirmation Check-in SKCWWL (MMH)

Leave	El Paso, TX	AA #3801	7:03 am
Arrive	Chicago, IL	Seat 21D	11:05 am
Leave	Chicago, IL	AA #4048	11:55 am
Arrive	Harrisburg, PA	Seat 22C	2:44 pm

ENTRANCE OPERATIONS CENTER 9:15

2015/2016 Construction

TRANSMISSION AND DISTRIBUTION GROUPS

MONTANA POWER STATION 10:00

4 UNITS

MONTANA POWER SUBSTATION 10:05 Manual Unloading

Direct Substation -

INTERCONNECTED SUBSTATION - MPA

115KV

5F6 REACTORS

2 Lines Coming out

135 SUBSTATIONS IN SYSTEM -

115KV, 23.5KV AND 4KV DISTRIBUTION

CONTROL BLOCK CONTROL BLDG

TRANSFORMER MODULAR BUILDING - 15 YRS AGO STARTED - SHANTON LIA

MICROPROCESSOR RELAYS/CONTROLS

RECEIVING FROM POWER STATION

ALMOST DONE RELATING AN OIL BREAKERS

MITSUBISHI PROMINENT MANUFACTURER RIGHT NOW - TRANSMISSION

CALVERT SUBSTATION 10:45

345KV / 115KV / 13.8KV

CONCRETE CONTROL BUILDING

JFC BREAKERS

TRANSFORMERS

CAPACITOR BANK - COMING FROM MFS

13.8KV FEEDERS

MICROPROCESSOR / ELECTROMECHANICAL RELAYS

BATTERY BANK

1990S / 1990S CONSTRUCTION - 1996

MICROPROCESSOR TOWERS → REMOVED FROM SITE

2- TRANSFORMERS - 345KV → 115KV

1- TRANSFORMER 115KV → 13.8KV

RELAYS - 8 RELAYS, ONLY 4 ARE USED

TRANSFORMER - 400V LINE

PERKINS SUBSTATION 11:45

115KV → 23.8KV

CONCRETE BLOCK CONTROL BUILDING

TRANSFORMER RERATED 2018

JFC BREAKERS

2 TRANSFORMERS

REGULATORY - 2009

INDOOR EQUIPMENT - MOVING TO NEWER INSTALLATION

BATTERY BANK

MICROPROCESSOR RELAYS - 4 FEEDERS

2018 REBUILT CONTROL BUILDING AND FEEDERS

Newman Generation Started 2000 Fred Leuten

5 UNITS

UNIT 1-3 - 1961-1965

UNITS 1 & 2 WERE RENAMED IN 2002

UNIT 4 - 1978

UNIT 5 - 2007 - ZERO DISCHARGE 2011

MAY ADD UNIT 6 WHICH WOULD BE UNIT 1 & 2 AND RE-NAME 7

UNITS 1 & 2 - 70 MW EACH

UNIT 3 - 105 MW

PLANTATION POND - ADDED 2015 (NOW UNDER)

STEAM TURBINES - 10% CYCLES

ZERO DISCHARGE FOR ENTIRE PLANT

UNITS 4 & 5

29,000 POUNDS OF AMMONIA - 8,000 CS, 16,000 VAPOR PLANT

UNITS RUN ALL THE TIME IN 1960s

GIS FOR EACH UNIT

INVEST FOR GAS TURBINES

GAS TURBINES 201 \Rightarrow UNIT 4 GT 1 & 2

GAS TURBINES 201 \Rightarrow UNIT 5 GT 3 & 4

HRSG FOR UNITS

COMMON TOWER (S)

ONE COMMON CONTROL ROOM - 4 & 5 WAS SEPARATE

WATER TREATMENT

BLD - TANK AND BUILD

COMMON ROOM OPERATES CS PLANT

Rio Grande Generating Station 2:15 David Arango

UNIT 6 RECEIVED - CONNOR ASSETS STILL USED

UNIT 7 - TO BE RECEIVED 2023 - DECEMBER

UNIT 8 - 1522 COWS 10 MW

UNIT 9 - 2013 - COWS 100

ALL DONORS DONOR

TURBINES - 7 YR CYCLE

MSS FOR UNIT 9 - SIMILAR TO MONTANA UNITS

MAJOR SUPPLY FOR UNIT 8

FEED WATER REGENERATION

DCS UPGRADE - MARCH 15

CAN SUPPLY LOAD FROM GRID

UNIT 8 ONE OF THE LARGEST

UNIT 9 SAME SIZE UNIT

MAIN STEAM LOSS UNIT 8 TO BE REPLACED

REVERSE OSMOSIS FOR UNIT 9 (2013) BUT USED FOR UNIT 8

WATER TANKS

115KV / 138KV GRID OUT

2 POWER LOSS PARTS FOR UNIT

STEAM TRAP, 15 UNIT 8 - HP ITRP

KINDER MOUNTAIN SUPPLY

REVERSE OSMOSIS BOWL

COWS TOWER - UNIT 9

AMMONIA TANK

1/7

EL PASO ELECTRIC 2/24/2020

- ① EAST SIDE OPERATIONS CENTER
- ② MONTANA POWER STA SUB ~✓2015 (INTERCONNECTOR)
115 KV SFG BREAKERS
- ③ MONTANA POWER STA

DISTRIBUTION SUBS

INTERCONNECTOR SUBS - CONNECT TO OTHER
ENTITIES OR POWER STAS.

MAY 1ST BEGINS PEAK LOAD SEASON

~135 SUBSTATIONS IN SYSTEM (ALL TRANSMISSION)

DISTRIBUTION SUBSTATIONS ARE LOWER KV - TX
& NM HAVE DIFFERENT LOAD FOR DISTR.

CONTROL BLDG - CONCRETE BLOCK (TYPICAL)

- ④ INTERIOR OF MPS SUB CONTROL BLDG.

ALL OIL BREAKERS WOULD LIKELY BE REPLACED WITHIN
THE NEXT 10 YRS.

- ⑤ EXTERIOR OF CONTROL BLDG.

MOST BREAKERS ARE MITSUBISHI

- ⑥ 115 KV MITSUBISHI BREAKER

$$\frac{2}{7}$$

- #### ⑭ ORIGINAL REGULATORS

3/7

INDOOR SWITCHGEAR AT THIS STATION (BECOMING STANDARD)

(15) SWITCHGEAR

(16) CONTROLS

(17) BATTERY BACKUP

EXPANSION AT THIS STA IN 2018

(18) EXTERIOR OF CONTROL BLDG.

NEWMAN

(17) NEWMAN PLANT

UNITS 4 & 5 ARE CURRENTLY IN OUTAGE

UNITS 1-3 ~ EARLY '60s 1 & 2 - 80 MW
1 & 2 ARE SET TO RETIRE IN 2022 3 - 105 MW

UNIT 4 ~ 1972

UNIT 5 ~ 2010-11

MAY BE A UNIT 6 ADDED WHICH WOULD PROMPT
RETIREMENT OF 1 & 2

RIO GRANDE 7 MAY BE ADDED AS NEW

4/7

EVAPORATION POND ADDED RECENTLY

STEAM TURBINES ON A ~10YR CYCLE FOR OVERHAULS

ZLD IS FOR WHOLE PLANT

UNITS 4 & 5 (GAS TURBINES) ARE ON AN HOURS
BASED OVERHAUL SCHEDULE (~24K FOR
MAJOR OVERHAULS)

- RUN AS BASELOAD

(18) UNITS 1-3

(19) UNITS 4-5

(20) SWITCHYARD

(21) GTS

(22) EVAPORATION POND

(23) HRSG (UNIT 5)

(24) COOLING TOWERS (UNIT 4)

(25) ZLD (UNIT 6 WILL BE BEHIND)

(26) UNIT 1 COOLING TOWER

CONTROL ROOM IS ON TURBINE DECK BETWEEN
UNITS 1 & 2 - FOR ALL UNITS

5/7

(27) UNIT 1

(28) OFFICE

RIO GRANDE STATION - DAVID ARANDA

UNIT 6 HAS BEEN RETIRED

UNIT 7 SHOULD BE RETIRED IN 3 YRS ^{DEC} (2022)

UNIT 8 BUILT IN 1972 150 MW

UNIT 9 IN SERVICE 2013

DEMAND-DRIVEN OPERATION

7-YR OVERHAUL SCHEDULE

SERVICE AGREEMENT WITH GE FOR UNIT 9 (SIMILAR TO MONTANA UNITS)

MOST INVESTMENTS HAVE BEEN MAINTENANCE SINCE PRIOR STUDY

UNIT 8 OVERHAUL SCHEDULED FOR NEXT YR

UNITS 8 & 9 SHOULD MEET DEMAND FOR NOW

UNIT 9 IS SIMILAR TO MONTANA UNITS

6/7

UNIT 8 IS THE PRIORITY FOR USAGE

UNIT 9 IS A QUICK-START UNIT (~10 MIN)
DEMAND DRIVEN OPERATION

UNIT 8 MAIN STEAM LINE TO BE REPLACED NEXT
YR & POSSIBLY OTHER IMPROVEMENTS

WATER TREATMENT IS FOR ALL UNITS

SEVERAL WATER STORAGE TANKS ON SITE

(29) UNIT 6 PUMPS

(30) UNIT 6 CONTROLS

(31) UNIT 8

(32) UNIT 8 BOILER FEED PUMPS

(33) UNIT 8 TURBINE

(34) COOLING TOWERS - UNITS 6-8

(35) UNIT 9

(36) REVERSE OSMOSIS PLANT & DISTILLED WATER TANK

(37) UNIT 9 GSU

7/7

(38) REVERSE OSMOSIS SYSTEM

(39) UNIT 9 GT

(40) UNIT 9 COOLING TOWER

(41) UNIT 8

(42) OFFICE

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-24:

Provide all photographs and images taken during the tour.

RESPONSE:

The attached file, CEP 7-24, Attachment 1 – FieldTripPhotos.pdf, set forth the photographs taken during the site tour in February 2020.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

EL PASO ELECTRIC

East Side Operations Center

February 24, 2020



Account 390, Structures and Improvements
Office Building

EL PASO ELECTRIC

Montana Power Station

February 24, 2020



Account 353, Station Equipment
Switch Yard at Montana Power Station (MPS) Substation



Account 341, Structures and Improvements
Generating Units

EL PASO ELECTRIC

Montana Power Station

February 24, 2020



Account 353, Station Equipment
Controls at MPS Substation



Account 352, Structures and Improvements
Control Building at MPS Substation

EL PASO ELECTRIC

Montana Power Station

February 24, 2020



Account 353, Station Equipment
Interior of Breaker at Substation



Account 353, Station Equipment
Pull Box at Substation

EL PASO ELECTRIC

Caliente Substation

February 24, 2020



Account 352, Structures and Improvements
Control Building



Account 353, Station Equipment
Switches and Capacitors

EL PASO ELECTRIC

Caliente Substation

February 24, 2020



Account 353, Station Equipment
Controls



Account 353, Station Equipment
Breakers and Transformer

EL PASO ELECTRIC

Caliente Substation

February 24, 2020



Account 353, Station Equipment
Switch Yard

EL PASO ELECTRIC

Pelicano Substation

February 24, 2020



Account 353, Station Equipment
Transformers



Account 353, Station Equipment
Regulators

EL PASO ELECTRIC

Pelicano Substation

February 24, 2020



Account 353, Station Equipment
Indoor Switches



Account 353, Station Equipment
Controls

EL PASO ELECTRIC

Pelicano Substation

February 24, 2020



Account 353, Station Equipment
Battery Backup



Account 352, Structures and Improvements
Control Building

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 311, Structures and Improvements
Generating Units



Account 311, Structures and Improvements
Units 1 and 2

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 311, Structures and Improvements
Units 3 and 4



Account 353, Station Equipment
Switch Yard

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 311, Structures and Improvements
Unit 5 Gas Turbines



Account 311, Structures and Improvements
Evaporation Pod

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 312, Boiler Plant Equipment
Unit 5 HRSG



Account 312, Boiler Plant Equipment
Unit 4 Cooling Tower

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 311, Structures and Improvements
ZLD for All Units



Account 312, Boiler Plant Equipment
Unit 1 Cooling Tower

EL PASO ELECTRIC

Newman Generating Station

February 24, 2020



Account 311, Structures and Improvements
Unit 1



Account 311, Structures and Improvements
Office

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 312, Boiler Plant Equipment
Unit 6 Boiler Feed Pump



Account 315, Accessory Electric Equipment
Unit 6 Controls

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 312, Boiler Plant Equipment
Unit 8 Boiler



Account 312, Boiler Plant Equipment
Unit 8 Boiler Feed Pumps

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 314, Turbogenerator Units
Unit 8 Turbine



Account 312, Boiler Plant Equipment
Units 6, 7, and 8 Cooling Towers

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 341, Structures and Improvements
Unit 9



Account 341, Structures and Improvements
Reverse Osmosis Plant and Distilled Water Tank

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 346, Miscellaneous Power Plant Equipment
Unit 9 GSU



Account 346, Miscellaneous Power Plant Equipment
Reverse Osmosis System

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 344, Generators
Unit 9 GT



Account 344, Generators
Unit 9 Cooling Tower

EL PASO ELECTRIC

Rio Grande Generating Station

February 24, 2020



Account 311, Structures and Improvements
Unit 8



Account 311, Structures and Improvements
Office

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-25:

Provide all written materials obtained during the tour.

RESPONSE:

There were no written materials obtained during the site tour in February 2020. See El Paso Electric Company's response to CEP 7-23 for notes taken.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
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QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-26:

Please specifically identify and describe any information obtained from any plant tour, field trip, or discussion with Company personnel, that would indicate that the average service lives of any life span or mass property would be shorter or longer than what is indicated by the retirement rate described by the Company's plant data.

RESPONSE:

The discussions with Company personnel or information learned during plant tours does not change life spans or mass property estimates but it helps form the most appropriate life estimate for the future.

Preparer: John J. Spanos

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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-27:

Please provide all external sources relied upon in conducting the depreciation study, including industry surveys, statistics, and reports.

RESPONSE:

Please see El Paso Electric Company's response to CEP 7-28 for external information considered in conducting the depreciation study.

Preparer: John J. Spanos

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Rate Consultants, LLC

Sponsor: John J. Spanos

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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-28:

Please provide a copy of the most recent industry surveys associated with depreciation statistics.

RESPONSE:

The attached file, CEP 7-28, Attachment 1 – IndustryStatistics.xlsx, sets forth the industry statistics for other electric companies that were considered during the conduct of life and net salvage analyses.

Preparer: John J. Spanos

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Rate Consultants, LLC

Sponsor: John J. Spanos

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Rate Consultants, LLC

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 01	311.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(4) - (20)
COMPANY 01	312.00	BOILER PLANT EQUIPMENT	47	R2	Y	(4) - (15)
COMPANY 01	314.00	TURBOGENERATOR UNITS	50	R2	Y	(4) - (11)
COMPANY 01	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1	Y	(4) - (11)
COMPANY 01	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	Y	(4) - (11)
COMPANY 01	321.00	STRUCTURES AND IMPROVEMENTS	55	S1.5	Y	(1) - (3)
COMPANY 01	322.00	REACTOR PLANT EQUIPMENT	45	R2	Y	(1) - (3)
COMPANY 01	323.00	TURBOGENERATOR UNITS	45	R2	Y	(1) - (3)
COMPANY 01	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2.5	Y	(1) - (3)
COMPANY 01	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R2.5	Y	(1) - (3)
COMPANY 01	331.00	STRUCTURES AND IMPROVEMENTS	75	S2	Y	(4) - (108)
COMPANY 01	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S2.5	Y	(4) - (108)
COMPANY 01	333.00	WATER WHEELS, TURBINES AND GENERATORS	65	S1	Y	(4) - (108)
COMPANY 01	334.00	ACCESSORY ELECTRIC EQUIPMENT	65	S1	Y	(4) - (108)
COMPANY 01	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2	Y	(4) - (108)
COMPANY 01	336.00	ROADS, RAILROADS AND BRIDGES	75	R4	Y	0 - (79)
COMPANY 01	341.00	STRUCTURES AND IMPROVEMENTS	50	R3	Y	(3) - (7)
COMPANY 01	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	40	S2.5	Y	(10) - (11)
COMPANY 01	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R2.5	Y	(3) - (7)
COMPANY 01	343.00	PRIME MOVERS	45	R1.5	Y	(3) - (7)
COMPANY 01	343.10	ROTABLE PARTS	5	R5	Y	40
COMPANY 01	344.00	GENERATORS	50	R2	Y	(3) - (7)
COMPANY 01	344.01	GENERATORS - SOLAR	25	S2.5	Y	(10) - (12)
COMPANY 01	344.01	GENERATORS - SOLAR	20	S2.5	-	0
COMPANY 01	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	S0	Y	(3) - (7)
COMPANY 01	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	25	S2.5	Y	(10) - (12)
COMPANY 01	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	20	S2.5	-	0
COMPANY 01	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S1.5	Y	(3) - (7)
COMPANY 01	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	35	S2.5	Y	(10)
COMPANY 01	352.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(10)
COMPANY 01	353.00	STATION EQUIPMENT	48	R1.5	-	(20)
COMPANY 01	354.00	TOWERS AND FIXTURES	75	R2	-	(50)
COMPANY 01	355.00	POLES AND FIXTURES	48	R1	-	(30)
COMPANY 01	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2.5	-	(40)
COMPANY 01	357.00	UNDERGROUND CONDUIT	55	S4	-	0
COMPANY 01	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S4	-	0
COMPANY 01	359.00	ROADS AND TRAILS	65	R4	-	0
COMPANY 01	361.00	STRUCTURES AND IMPROVEMENTS	55	S0.5	-	(10)
COMPANY 01	362.00	STATION EQUIPMENT	44	R1	-	(20)
COMPANY 01	364.00	POLES, TOWERS AND FIXTURES	50	R2	-	(30)
COMPANY 01	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R0.5	-	(25)
COMPANY 01	366.00	UNDERGROUND CONDUIT	60	R3	-	(15)
COMPANY 01	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(20)
COMPANY 01	368.00	LINE TRANSFORMERS	45	R1.5	-	(10)
COMPANY 01	369.00	SERVICES	52	R1.5	-	(15)
COMPANY 01	370.00	METERS	17	L0	-	0
COMPANY 01	370.10	METERS - UTILITY OF FUTURE	15	S2.5	-	0
COMPANY 01	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	40	R1	-	(5)
COMPANY 01	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	36	R0.5	-	(10)
COMPANY 01	390.00	STRUCTURES AND IMPROVEMENTS	40	S1	-	(10)
COMPANY 01	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 01	391.30	ELECTRONIC DATA PROCESSING	8	SQ	-	0
COMPANY 01	392.10	PASSENGER CARS AND VANS	5	S2.5	-	10
COMPANY 01	392.20	LIGHT TRUCKS	6	L3	-	10
COMPANY 01	392.20	TRACTORS	13	L3	-	10
COMPANY 01	392.30	MEDIUM TRUCKS	8	L2	-	10
COMPANY 01	392.40	HEAVY TRUCKS	10	L2	-	10
COMPANY 01	392.50	TRAILERS	16	L0.5	-	10
COMPANY 01	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 01	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 01	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 01	396.10	MOBILE CRANES	19	S1.5	-	10
COMPANY 01	396.20	MISCELLANEOUS AND NON-HIGHWAY EQUIPMENT	13	L2	-	10
COMPANY 01	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 01	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 02	390.00	STRUCTURES AND IMPROVEMENTS	45	R2	-	(5)
COMPANY 02	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	17	R2.5	-	5
COMPANY 02	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19	R2	-	15
COMPANY 02	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	25	S1.5	-	0
COMPANY 02	396.10	HEAVY POWER OPERATED EQUIPMENT	25	R2.5	-	10
COMPANY 03	303.00	MISCELLANEOUS INTANGIBLE PLANT	5	SQ	-	0
COMPANY 03	303.00	MISCELLANEOUS INTANGIBLE PLANT	10	SQ	-	0
COMPANY 03	303.00	MISCELLANEOUS INTANGIBLE PLANT	15	SQ	-	0
COMPANY 03	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(15)
COMPANY 03	362.00	STATION EQUIPMENT	47	S0	-	(35)
COMPANY 03	364.00	POLES, TOWERS AND FIXTURES	56	R1	-	(60)
COMPANY 03	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R0.5	-	(60)
COMPANY 03	366.00	UNDERGROUND CONDUIT	65	R1.5	-	(50)
COMPANY 03	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R1.5	-	(60)
COMPANY 03	368.00	LINE TRANSFORMERS	34	L0.5	-	5
COMPANY 03	369.10	SERVICES - OVERHEAD	65	R3	-	(100)
COMPANY 03	369.20	SERVICES - UNDERGROUND	46	R1	-	(100)
COMPANY 03	370.00	METERS	18	L1.5	-	10

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 03	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	25	L0	-	(40)
COMPANY 03	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	L0	-	(10)
COMPANY 03	389.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 03	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	80	S1.5	-	(5)
COMPANY 03	390.20	STRUCTURES AND IMPROVEMENTS - MINOR	40	R1	-	(5)
COMPANY 03	390.20	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS	40	S0	-	(10)
COMPANY 03	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 03	391.30	COMPUTER HARDWARE	7	SQ	-	0
COMPANY 03	392.00	TRANSPORTATION EQUIPMENT - OTHER	10	S0.5	-	10
COMPANY 03	392.20	LIGHT TRUCKS	7	L2.5	-	20
COMPANY 03	392.30	MEDIUM TRUCKS	12	S2	-	20
COMPANY 03	392.40	HEAVY TRUCKS	14	S1.5	-	20
COMPANY 03	392.50	TRAILERS	20	L2	-	0
COMPANY 03	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 03	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 03	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 03	396.00	POWER OPERATED EQUIPMENT	18	L2.5	-	0
COMPANY 03	397.00	COMMUNICATION EQUIPMENT - OTHER	15	SQ	-	0
COMPANY 03	397.20	MICROWAVE EQUIPMENT	35	R4	-	(5)
COMPANY 03	397.60	COMMUNICATION EQUIPMENT - GPS	5	SQ	-	0
COMPANY 03	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 04	302.00	FRANCHISES AND CONSENTS	25	SQ	-	0
COMPANY 04	303.00	MISCELLANEOUS INTANGIBLE PLANT	10	SQ	-	0
COMPANY 04	310.00	LAND RIGHTS	100	S4	Y	0
COMPANY 04	311.00	STRUCTURES AND IMPROVEMENTS	105	R1.5	Y	(14) - (18)
COMPANY 04	312.00	BOILER PLANT EQUIPMENT	85	R0.5	Y	(14) - (18)
COMPANY 04	314.00	TURBOGENERATOR UNITS	55	R1	Y	(14) - (18)
COMPANY 04	315.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2	Y	(14) - (18)
COMPANY 04	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R0.5	Y	(10) - (18)
COMPANY 04	340.00	LAND RIGHTS	75	S4	Y	0
COMPANY 04	341.00	STRUCTURES AND IMPROVEMENTS	50	R3	Y	(5) - (13)
COMPANY 04	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	35	S2	-	0
COMPANY 04	341.02	STRUCTURES AND IMPROVEMENTS - WIND	45	R3	Y	(3) - (4)
COMPANY 04	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R4	Y	(6) - (13)
COMPANY 04	343.00	PRIME MOVERS	40	R2	Y	(5) - (13)
COMPANY 04	343.00	PRIME MOVERS - 5-YEAR LTSA	5	SQ	-	0
COMPANY 04	343.00	PRIME MOVERS - 20-YEAR LTSA	20	SQ	-	0
COMPANY 04	344.00	GENERATORS	50	R2	Y	(5) - (13)
COMPANY 04	344.01	GENERATORS - SOLAR	25	S2.5	-	0
COMPANY 04	344.02	GENERATORS - WIND	40	R2.5	Y	(3) - (4)
COMPANY 04	345.00	ACCESSORY ELECTRIC EQUIPMENT	55	R2.5	Y	(5) - (13)
COMPANY 04	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	40	S2.5	-	0
COMPANY 04	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	35	R2.5	Y	(3) - (4)
COMPANY 04	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2	Y	(5) - (13)
COMPANY 04	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	35	R2.5	Y	(3) - (4)
COMPANY 04	350.00	LAND RIGHTS	75	S4	-	0
COMPANY 04	352.00	STRUCTURES AND IMPROVEMENTS	65	S4	-	(5)
COMPANY 04	353.00	STATION EQUIPMENT	56	R2	-	(30)
COMPANY 04	354.00	TOWERS AND FIXTURES	75	R4	-	(25)
COMPANY 04	355.00	POLES AND FIXTURES	57	R1.5	-	(75)
COMPANY 04	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R3	-	(60)
COMPANY 04	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	S2.5	-	0
COMPANY 04	360.00	LAND RIGHTS	75	S4	-	0
COMPANY 04	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(5)
COMPANY 04	362.00	STATION EQUIPMENT	60	R2	-	(30)
COMPANY 04	364.00	POLES, TOWERS AND FIXTURES	56	R1	-	(60)
COMPANY 04	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R0.5	-	(55)
COMPANY 04	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(10)
COMPANY 04	367.00	UNDERGROUND CONDUCTORS AND DEVICES	64	R2.5	-	(25)
COMPANY 04	368.00	LINE TRANSFORMERS	44	O1	-	(50)
COMPANY 04	369.00	SERVICES	55	R4	-	(20)
COMPANY 04	370.10	METERS - SMART METERS	15	S2.5	-	(10)
COMPANY 04	370.99	METERS - METERING EQUIPMENT	14	L0	-	(10)
COMPANY 04	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	7	R4	-	0
COMPANY 04	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	27	L0.5	-	(50)
COMPANY 04	389.00	LAND RIGHTS	50	R4	-	0
COMPANY 04	390.00	STRUCTURES AND IMPROVEMENTS	45	R2	-	(5)
COMPANY 04	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 04	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 04	392.10	CARS AND TRUCKS	10	S2.5	-	10
COMPANY 04	392.40	HEAVY TRUCKS	13	L2.5	-	10
COMPANY 04	392.50	TRAILERS	24	S0.5	-	10
COMPANY 04	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 04	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 04	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 04	396.00	POWER OPERATED EQUIPMENT	19	L2	-	15
COMPANY 04	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 04	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 05	311.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	(15)
COMPANY 05	312.00	BOILER PLANT EQUIPMENT	-	SQ	Y	(15)
COMPANY 05	314.00	TURBOGENERATOR UNITS	-	SQ	Y	(15)
COMPANY 05	315.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	(15)
COMPANY 05	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 05	331.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	0
COMPANY 05	332.00	RESERVOIRS, DAMS AND WATERWAYS	-	SQ	Y	0
COMPANY 05	333.00	WATER WHEELS, TURBINES AND GENERATORS	-	SQ	Y	0
COMPANY 05	334.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	0
COMPANY 05	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20	SQ	-	0
COMPANY 05	336.00	ROADS, RAILROADS AND BRIDGES	-	SQ	Y	0
COMPANY 05	341.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	(5)
COMPANY 05	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-	SQ	Y	(5)
COMPANY 05	343.00	PRIME MOVERS	-	SQ	Y	(5)
COMPANY 05	344.00	GENERATORS	-	SQ	Y	(5)
COMPANY 05	345.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	(5)
COMPANY 05	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20	SQ	-	0
COMPANY 05	350.00	LAND AND LAND RIGHTS - RIGHTS	60	R5	-	0
COMPANY 05	352.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(5)
COMPANY 05	353.00	STATION EQUIPMENT	55	R3	-	(35)
COMPANY 05	354.00	TOWERS AND FIXTURES	60	R4	-	(30)
COMPANY 05	355.00	POLES AND FIXTURES	53	R2	-	(80)
COMPANY 05	356.00	OVERHEAD CONDUCTORS AND DEVICES	45	R2	-	(120)
COMPANY 05	357.00	UNDERGROUND CONDUIT	60	R3	-	0
COMPANY 05	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R3	-	(45)
COMPANY 05	359.00	ROADS AND TRAILS	60	R5	-	0
COMPANY 05	360.00	LAND AND LAND RIGHTS - RIGHTS	60	R5	-	0
COMPANY 05	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(10)
COMPANY 05	362.00	STATION EQUIPMENT	55	R2	-	(40)
COMPANY 05	363.00	STORAGE BATTERY EQUIPMENT	10	R2	-	0
COMPANY 05	364.00	POLES, TOWERS AND FIXTURES	45	R2	-	(120)
COMPANY 05	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R2	-	(120)
COMPANY 05	366.00	UNDERGROUND CONDUIT	60	S5	-	(20)
COMPANY 05	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(150)
COMPANY 05	368.00	LINE TRANSFORMERS	30	L1	-	(50)
COMPANY 05	369.10	SERVICES - OVERHEAD	55	R3	-	(200)
COMPANY 05	369.20	SERVICES - UNDERGROUND	60	S2.5	-	(175)
COMPANY 05	370.00	METERS	20	R1.5	-	(20)
COMPANY 05	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R2	-	(30)
COMPANY 05	389.00	LAND AND LAND RIGHTS - RIGHTS	50	R5	-	0
COMPANY 05	390.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	(30)
COMPANY 05	391.10	OFFICE FURNITURE	15	SQ	-	0
COMPANY 05	391.30	DATA HANDLING	10	SQ	-	0
COMPANY 05	391.30	INFORMATION SYSTEMS	5	SQ	-	0
COMPANY 05	392.00	TRANSPORTATION EQUIPMENT	14	L2	-	10
COMPANY 05	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 05	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 05	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 05	396.00	POWER OPERATED EQUIPMENT	18	SQ	-	0
COMPANY 05	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 05	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 06	303.00	MISCELLANEOUS INTANGIBLE PLANT	7	SQ	-	-
COMPANY 06	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 06	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	-
COMPANY 06	353.00	STATION EQUIPMENT	57	R2	-	-
COMPANY 06	354.00	TOWERS AND FIXTURES	75	R3	-	-
COMPANY 06	355.00	POLES AND FIXTURES	60	R1.5	-	-
COMPANY 06	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	-
COMPANY 06	356.10	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	75	R4	-	-
COMPANY 06	358.00	UNDERGROUND CONDUCTORS AND DEVICES	35	S2	-	-
COMPANY 06	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 06	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	-
COMPANY 06	362.00	STATION EQUIPMENT	60	R1.5	-	-
COMPANY 06	364.00	POLES, TOWERS AND FIXTURES	60	R1.5	-	-
COMPANY 06	365.00	OVERHEAD CONDUCTORS AND DEVICES	58	R1	-	-
COMPANY 06	365.20	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	70	R4	-	-
COMPANY 06	366.00	UNDERGROUND CONDUIT	65	R2.5	-	-
COMPANY 06	367.00	UNDERGROUND CONDUCTORS AND DEVICES	43	R2.5	-	-
COMPANY 06	368.00	LINE TRANSFORMERS	41	R1	-	-
COMPANY 06	369.10	SERVICES - OVERHEAD	55	R1.5	-	-
COMPANY 06	369.20	SERVICES - UNDERGROUND	55	R1.5	-	-
COMPANY 06	370.00	METERS	25	L0	-	-
COMPANY 06	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R0.5	-	-
COMPANY 06	372.00	LEASED PROPOERTY ON CUSTOMERS' PREMISES	40	R2.5	-	-
COMPANY 06	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	24	R1	-	-
COMPANY 06	389.00	LAND AND LAND RIGHTS - RIGHTS	50	SQ	-	-
COMPANY 06	390.10	STRUCTURES AND IMPROVEMENTS - CLEARING - LARGE	-	SQ	Y	-
COMPANY 06	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	80	S0	Y	-
COMPANY 06	390.20	STRUCTURES AND IMPROVEMENTS - CLEARING - SMALL	35	R0.5	-	-
COMPANY 06	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	S0	-	-
COMPANY 06	391.10	OFFICE FURNITURE	20	SQ	-	-
COMPANY 06	391.20	OFFICE MACHINES	10	SQ	-	-
COMPANY 06	391.30	DATA PROCESSING SMART METERS	5	SQ	-	-
COMPANY 06	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	-
COMPANY 06	392.40	HEAVY TRUCKS	13	L3	-	-
COMPANY 06	392.50	TRAILERS	28	L2	-	-
COMPANY 06	393.00	STORES EQUIPMENT	25	SQ	-	-
COMPANY 06	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	-

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 06	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 06	396.00	POWER OPERATED EQUIPMENT	33	R1	-	-
COMPANY 06	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	-
COMPANY 06	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 07	311.00	STRUCTURES AND IMPROVEMENTS	90	R1.5	Y	0 - (2)
COMPANY 07	312.00	BOILER PLANT EQUIPMENT	55	R0.5	Y	(1) - (7)
COMPANY 07	312.60	BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS	30	R2.5	-	25
COMPANY 07	314.00	TURBOGENERATOR UNITS	60	S0.5	Y	0 - (3)
COMPANY 07	315.00	ACCESSORY ELECTRIC EQUIPMENT	75	S0	Y	0 - (2)
COMPANY 07	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	L0	Y	0
COMPANY 07	316.11	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	20	SQ	-	0
COMPANY 07	316.12	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 07	316.13	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 07	321.00	STRUCTURES AND IMPROVEMENTS	125	R1	Y	(1)
COMPANY 07	322.00	REACTOR PLANT EQUIPMENT	150	R2.5	Y	(6)
COMPANY 07	323.00	TURBOGENERATOR UNITS	50	S1	Y	(4)
COMPANY 07	324.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2	Y	(1)
COMPANY 07	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	L0.5	Y	0
COMPANY 07	325.11	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	20	SQ	-	0
COMPANY 07	325.12	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 07	325.13	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 07	331.00	STRUCTURES AND IMPROVEMENTS	125	R1	Y	(2) - (5)
COMPANY 07	332.00	RESERVOIRS, DAMS AND WATERWAYS	150	R2.5	Y	(1) - (3)
COMPANY 07	333.00	WATER WHEELS, TURBINES AND GENERATORS	95	S0	Y	(8) - (26)
COMPANY 07	334.00	ACCESSORY ELECTRIC EQUIPMENT	65	R1	Y	(1) - (3)
COMPANY 07	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R0.5	Y	0
COMPANY 07	335.11	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	20	SQ	-	0
COMPANY 07	335.12	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 07	335.13	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 07	336.00	ROADS, RAILROADS AND BRIDGES	50	R0.5	Y	0
COMPANY 07	341.00	STRUCTURES AND IMPROVEMENTS	40	R3	-	(5)
COMPANY 07	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45	R3	-	(5)
COMPANY 07	344.00	GENERATORS - CTG	8	S2.5	-	40
COMPANY 07	344.00	GENERATORS - OTHER CTs	45	R4	-	(5)
COMPANY 07	344.01	GENERATORS - SOLAR	20	S2.5	-	0
COMPANY 07	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	R2.5	-	(5)
COMPANY 07	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	22	L2.5	-	0
COMPANY 07	346.11	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	20	SQ	-	0
COMPANY 07	346.12	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 07	346.13	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 07	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(5)
COMPANY 07	353.00	STATION EQUIPMENT	60	R2	-	(5)
COMPANY 07	354.00	TOWERS AND FIXTURES	70	R4	-	(40)
COMPANY 07	355.00	POLES AND FIXTURES	60	R3	-	(100)
COMPANY 07	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R4	-	(25)
COMPANY 07	359.00	ROADS AND TRAILS	70	R4	-	0
COMPANY 07	361.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(5)
COMPANY 07	362.00	STATION EQUIPMENT	60	R2.5	-	(10)
COMPANY 07	364.00	POLES, TOWERS AND FIXTURES	50	R2.5	-	(150)
COMPANY 07	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R1	-	(50)
COMPANY 07	366.00	UNDERGROUND CONDUIT	70	R3	-	(50)
COMPANY 07	367.00	UNDERGROUND CONDUCTORS AND DEVICES	57	R2	-	(40)
COMPANY 07	368.00	LINE TRANSFORMERS	42	R2.5	-	5
COMPANY 07	369.10	SERVICES - OVERHEAD	47	R2.5	-	(200)
COMPANY 07	369.20	SERVICES - UNDERGROUND	60	R3	-	(90)
COMPANY 07	370.00	METERS	28	S0.5	-	(5)
COMPANY 07	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	O1	-	0
COMPANY 07	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	38	S0	-	(35)
COMPANY 07	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	50	R1.5	-	(10)
COMPANY 07	390.20	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS	45	S0	-	(10)
COMPANY 07	390.20	STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS	5	SQ	-	0
COMPANY 07	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	-	0
COMPANY 07	391.20	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15	SQ	-	0
COMPANY 07	391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	-	0
COMPANY 07	392.00	TRANSPORTATION EQUIPMENT	11	R2	-	15
COMPANY 07	392.00	TRANSPORTATION EQUIPMENT - TRAINING ASSETS	5	SQ	-	0
COMPANY 07	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 07	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 07	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - TRAINING ASSETS	5	SQ	-	0
COMPANY 07	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 07	396.00	POWER OPERATED EQUIPMENT	15	L2	-	15
COMPANY 07	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 07	397.00	COMMUNICATION EQUIPMENT - TRAINING ASSETS	5	SQ	-	0
COMPANY 07	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 08	311.00	STRUCTURES AND IMPROVEMENTS	90	R2.5	Y	(3) - (20)
COMPANY 08	312.00	BOILER PLANT EQUIPMENT	60	S0.5	Y	(4) - (25)
COMPANY 08	312.20	POLLUTION CONTROL EQUIPMENT	45	R3	Y	(2) - (12)
COMPANY 08	314.00	TURBOGENERATOR UNITS	60	R1.5	Y	(4) - (18)
COMPANY 08	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S0.5	Y	(2) - (20)
COMPANY 08	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	S1	Y	(4) - (14)
COMPANY 08	341.00	STRUCTURES AND IMPROVEMENTS - COMBINED CYCLE	55	R3	Y	0 - (28)
COMPANY 08	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R3	Y	(1) - (29)
COMPANY 08	343.00	PRIME MOVERS	45	R2	Y	(1) - (19)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 08	344.00	GENERATORS	50	R2.5	Y	(1) - (22)
COMPANY 08	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2.5	Y	0 - (20)
COMPANY 08	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	32	S2.5	Y	(1) - (24)
COMPANY 08	352.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(5)
COMPANY 08	353.00	STATION EQUIPMENT	58	R2	-	(5)
COMPANY 08	353.20	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	25	S2.5	-	0
COMPANY 08	354.00	TOWERS AND FIXTURES	60	R3	-	(20)
COMPANY 08	355.00	POLES AND FIXTURES	60	R2	-	(70)
COMPANY 08	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R3	-	(60)
COMPANY 08	357.00	UNDERGROUND CONDUIT	45	S2	-	0
COMPANY 08	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S4	-	0
COMPANY 08	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(10)
COMPANY 08	362.00	STATION EQUIPMENT	54	R2	-	(10)
COMPANY 08	364.00	POLES, TOWERS AND FIXTURES	54	S2.5	-	(100)
COMPANY 08	365.00	OVERHEAD CONDUCTORS AND DEVICES	57	R1.5	-	(70)
COMPANY 08	366.00	UNDERGROUND CONDUIT	49	R3	-	(50)
COMPANY 08	367.00	UNDERGROUND CONDUCTORS AND DEVICES	47	R2.5	-	(45)
COMPANY 08	368.00	LINE TRANSFORMERS	42	R2	-	(20)
COMPANY 08	369.10	SERVICES - OVERHEAD	60	R4	-	(125)
COMPANY 08	369.20	SERVICES - UNDERGROUND	40	R5	-	(25)
COMPANY 08	370.00	METERS	51	R2	-	(5)
COMPANY 08	370.99	LOAD RESEARCH METERS	20	S2.5	-	0
COMPANY 08	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33	R1.5	-	(15)
COMPANY 08	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	32	L0.5	-	(20)
COMPANY 08	390.00	STRUCTURES AND IMPROVEMENTS	40	R1.5	-	(15)
COMPANY 08	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 08	391.20	OFFICE EQUIPMENT	20	SQ	-	0
COMPANY 08	391.30	COMPUTER HARDWARE	8	SQ	-	0
COMPANY 08	391.40	COMPUTERS AND SOFTWARE	9	SQ	-	0
COMPANY 08	392.10	PASSENGER CARS AND VANS	8	S2.5	-	15
COMPANY 08	392.20	LIGHT TRUCKS	10	S2.5	-	15
COMPANY 08	392.20	TRACTORS	15	R4	-	15
COMPANY 08	392.30	MEDIUM TRUCKS	9	L3	-	15
COMPANY 08	392.40	HEAVY TRUCKS	13	L3	-	15
COMPANY 08	392.50	TRAILERS	19	S0	-	15
COMPANY 08	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 08	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 08	395.00	LABORATORY EQUIPMENT	30	SQ	-	0
COMPANY 08	396.00	POWER OPERATED EQUIPMENT	19	S1.5	-	15
COMPANY 08	397.00	COMMUNICATION EQUIPMENT	27	SQ	-	0
COMPANY 08	398.00	MISCELLANEOUS EQUIPMENT	25	SQ	-	0
COMPANY 09	303.00	MISCELLANEOUS INTANGIBLE PLANT	-	SQ	-	0
COMPANY 09	311.00	STRUCTURES AND IMPROVEMENTS	100	S0	Y	0
COMPANY 09	312.00	BOILER PLANT EQUIPMENT	65	S0.5	Y	0
COMPANY 09	314.00	TURBOGENERATOR UNITS	70	R1.5	Y	0
COMPANY 09	315.00	ACCESSORY ELECTRIC EQUIPMENT	80	S0	Y	0
COMPANY 09	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1.5	Y	0
COMPANY 09	321.00	STRUCTURES AND IMPROVEMENTS	100	S0	Y	0
COMPANY 09	322.00	REACTOR PLANT EQUIPMENT	60	S0.5	Y	0
COMPANY 09	323.00	TURBOGENERATOR UNITS	45	S0.5	Y	0
COMPANY 09	324.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2	Y	0
COMPANY 09	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0	Y	0
COMPANY 09	331.00	STRUCTURES AND IMPROVEMENTS	120	R1	Y	0
COMPANY 09	332.00	RESERVOIRS, DAMS AND WATERWAYS	120	R2	Y	0
COMPANY 09	333.00	WATER WHEELS, TURBINES AND GENERATORS	80	S1.5	Y	0
COMPANY 09	334.00	ACCESSORY ELECTRIC EQUIPMENT	55	R1.5	Y	0
COMPANY 09	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	S1	Y	0
COMPANY 09	336.00	ROADS, RAILROADS AND BRIDGES	80	S1	Y	0
COMPANY 09	341.00	STRUCTURES AND IMPROVEMENTS	65	S0	Y	0
COMPANY 09	341.02	STRUCTURES AND IMPROVEMENTS - WIND	5	S4	-	0
COMPANY 09	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60	S0	Y	0
COMPANY 09	344.00	GENERATORS	50	R1.5	Y	0
COMPANY 09	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R1.5	Y	0
COMPANY 09	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	12	S2	-	0
COMPANY 09	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S1	Y	0
COMPANY 09	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	5	S4	-	0
COMPANY 09	353.00	STATION EQUIPMENT	60	R2	-	0
COMPANY 09	390.00	STRUCTURES AND IMPROVEMENTS	50	R1	-	0
COMPANY 09	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 09	391.20	OFFICE EQUIPMENT	10	SQ	-	0
COMPANY 09	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 09	392.10	PASSENGER CARS AND VANS	8	R3	-	6
COMPANY 09	392.20	LIGHT TRUCKS	10	R4	-	6
COMPANY 09	392.40	HEAVY TRUCKS	13	R5	-	6
COMPANY 09	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 09	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 09	396.00	POWER OPERATED EQUIPMENT	15	S2	-	0
COMPANY 09	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	0
COMPANY 09	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 10	350.00	LAND RIGHTS	75	R3	-	0
COMPANY 10	352.00	STRUCTURES AND IMPROVEMENTS	75	R4	-	0
COMPANY 10	353.00	STATION EQUIPMENT	53	R1.5	-	(20)
COMPANY 10	354.00	TOWERS AND FIXTURES	80	R4	-	(10)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 10	355.00	POLES AND FIXTURES	60	R2	-	(20)
COMPANY 10	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2	-	(50)
COMPANY 10	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	65	R2	-	0
COMPANY 10	357.00	UNDERGROUND CONDUIT	60	R2	-	0
COMPANY 10	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(15)
COMPANY 10	359.00	ROADS AND TRAILS	70	R4	-	0
COMPANY 10	360.00	DISTRIBUTION EASEMENTS	80	R4	-	-
COMPANY 10	361.00	STRUCTURES AND IMPROVEMENTS	70	R4	-	-
COMPANY 10	362.00	STATION EQUIPMENT	59	R2	-	-
COMPANY 10	364.00	POLES, TOWERS AND FIXTURES	49	R1.5	-	-
COMPANY 10	365.00	OVERHEAD CONDUCTORS AND DEVICES	37	R1	-	-
COMPANY 10	365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	65	R5	-	-
COMPANY 10	366.00	UNDERGROUND CONDUIT	75	R4	-	-
COMPANY 10	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	S0.5	-	-
COMPANY 10	368.00	LINE TRANSFORMERS	39	R1	-	-
COMPANY 10	369.00	SERVICES	60	R2.5	-	-
COMPANY 10	370.00	METERS	23	L0.5	-	-
COMPANY 10	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28	R2	-	-
COMPANY 10	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	R1.5	-	-
COMPANY 10	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	30	R0.5	-	-
COMPANY 10	389.00	LAND AND LAND RIGHTS - RIGHTS	50	R3	-	-
COMPANY 10	390.00	STRUCTURES AND IMPROVEMENTS	50	R1.5	-	-
COMPANY 10	390.00	STRUCTURES AND IMPROVEMENTS - CLEARING	60	R3	-	-
COMPANY 10	391.10	OFFICE FURNITURE	25	SQ	-	-
COMPANY 10	391.20	OFFICE EQUIPMENT	20	SQ	-	-
COMPANY 10	391.30	INFORMATION SYSTEMS	5	SQ	-	-
COMPANY 10	391.40	PERSONAL COMPUTERS	5	SQ	-	-
COMPANY 10	392.00	TRANSPORTATION EQUIPMENT	13	L2	-	-
COMPANY 10	393.00	STORES EQUIPMENT	30	SQ	-	-
COMPANY 10	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	-
COMPANY 10	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 10	396.00	POWER OPERATED EQUIPMENT	20	S1	-	-
COMPANY 10	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	-
COMPANY 10	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 100	352.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	-
COMPANY 100	353.00	STATION EQUIPMENT	58	R2.5	-	-
COMPANY 100	354.00	TOWERS AND FIXTURES	70	R4	-	-
COMPANY 100	355.00	POLES AND FIXTURES	65	R4	-	-
COMPANY 100	356.00	OVERHEAD CONDUCTORS AND DEVICES	62	R4	-	-
COMPANY 100	357.00	UNDERGROUND CONDUIT	65	R4	-	-
COMPANY 100	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R4	-	-
COMPANY 100	359.00	ROADS AND TRAILS	50	R4	-	-
COMPANY 100	361.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	-
COMPANY 100	362.00	STATION EQUIPMENT	53	R3	-	-
COMPANY 100	364.00	POLES, TOWERS AND FIXTURES	53	R2	-	-
COMPANY 100	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R2.5	-	-
COMPANY 100	366.00	UNDERGROUND CONDUIT	70	R4	-	-
COMPANY 100	367.00	UNDERGROUND CONDUCTORS AND DEVICES	54	S0.5	-	-
COMPANY 100	368.00	LINE TRANSFORMERS	47	R1.5	-	-
COMPANY 100	369.10	SERVICES - OVERHEAD	53	R4	-	-
COMPANY 100	369.20	SERVICES - UNDERGROUND	55	R3	-	-
COMPANY 100	370.00	METER TRANSFORMERS	35	R2	-	-
COMPANY 100	370.10	SMART METERS	15	S2	-	-
COMPANY 100	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	36	R4	-	-
COMPANY 100	371.20	INSTALLATIONS ON CUSTOMERS' PREMISES - DLC SWITCHES	-	-	-	-
COMPANY 100	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	24	L0	-	-
COMPANY 100	390.00	STRUCTURES AND IMPROVEMENTS - ELECTRIC PLANT	45	S0	-	-
COMPANY 100	390.00	STRUCTURES AND IMPROVEMENTS - COMMON PLANT	55	R1	-	-
COMPANY 100	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15	SQ	-	-
COMPANY 100	391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10	SQ	-	-
COMPANY 100	391.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	-	-
COMPANY 100	391.40	OFFICE FURNITURE AND EQUIPMENT - SMART METER COMPUTER EQUIPMENT	5	SQ	-	-
COMPANY 100	392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6	L3	-	-
COMPANY 100	392.10	TRANSPORTATION EQUIPMENT - TRACTORS	11	L2	-	-
COMPANY 100	392.10	TRANSPORTATION EQUIPMENT - OTHER VEHICLES	15	L2	-	-
COMPANY 100	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	12	S4	-	-
COMPANY 100	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	8	L4	-	-
COMPANY 100	392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	14	R4	-	-
COMPANY 100	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	14	L1.5	-	-
COMPANY 100	393.00	STORES EQUIPMENT	15	SQ	-	-
COMPANY 100	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15	SQ	-	-
COMPANY 100	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT	20	SQ	-	-
COMPANY 100	395.00	LABORATORY EQUIPMENT - TESTING	20	SQ	-	-
COMPANY 100	395.00	LABORATORY EQUIPMENT - METERS	15	SQ	-	-
COMPANY 100	396.00	POWER OPERATED EQUIPMENT	12	R1.5	-	-
COMPANY 100	397.00	COMMUNICATION EQUIPMENT	20	L3	-	-
COMPANY 100	397.70	COMMUNICATION EQUIPMENT - SMART METERS	15	S2	-	-
COMPANY 100	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	-
COMPANY 11	311.00	STRUCTURES AND IMPROVEMENTS	95	R2.5	Y	(10) - (25)
COMPANY 11	311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS	100	S4	Y	0
COMPANY 11	312.00	BOILER PLANT EQUIPMENT	60	R1	Y	(10) - (14)
COMPANY 11	314.00	TURBOGENERATOR UNITS	60	R2.5	Y	(10) - (14)
COMPANY 11	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R3	Y	(10) - (14)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 11	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	Y	(2) - (14)
COMPANY 12	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(20)
COMPANY 12	362.00	STATION EQUIPMENT	50	R2.5	-	(30)
COMPANY 12	364.00	POLES, TOWERS AND FIXTURES	50	R2	-	(80)
COMPANY 12	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	S2	-	(80)
COMPANY 12	366.00	UNDERGROUND CONDUIT	65	R4	-	(50)
COMPANY 12	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	-	(60)
COMPANY 12	368.00	LINE TRANSFORMERS	35	R1.5	-	(40)
COMPANY 12	369.10	SERVICES - OVERHEAD	50	R1	-	(60)
COMPANY 12	369.20	SERVICES - UNDERGROUND	50	S4	-	(60)
COMPANY 12	369.20	SERVICES - UNDERGROUND CABLE	55	S1.5	-	(50)
COMPANY 12	370.00	METERS	30	O1	-	(2)
COMPANY 12	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 12	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	S2	-	0
COMPANY 12	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R2.5	-	(50)
COMPANY 12	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	65	R2	Y	(15)
COMPANY 12	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	50	R3	-	(15)
COMPANY 12	391.10	OFFICE FURNITURE	15	SQ	-	0
COMPANY 12	391.30	INFORMATION SYSTEMS	10	SQ	-	0
COMPANY 12	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 12	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 12	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 12	396.00	POWER OPERATED EQUIPMENT	25	S3	-	0
COMPANY 12	397.00	COMMUNICATION EQUIPMENT	20	L2.5	-	0
COMPANY 12	397.00	COMMUNICATION EQUIPMENT - AMORTIZED	15	SQ	-	0
COMPANY 12	397.60	COMMUNICATION EQUIPMENT - DISTRIBUTION AUTOMATION	15	S2.5	-	0
COMPANY 12	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 13	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(10)
COMPANY 13	353.00	STATION EQUIPMENT	60	R2	-	(15)
COMPANY 13	354.00	TOWERS AND FIXTURES	65	R4	-	(20)
COMPANY 13	355.00	POLES AND FIXTURES	55	R3	-	(50)
COMPANY 13	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2.5	-	(25)
COMPANY 13	357.00	UNDERGROUND CONDUIT	65	S2.5	-	0
COMPANY 13	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	S2	-	(10)
COMPANY 13	361.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(10)
COMPANY 13	362.00	STATION EQUIPMENT	55	R2	-	(25)
COMPANY 13	364.00	POLES, TOWERS AND FIXTURES	55	R2.5	-	(65)
COMPANY 13	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(70)
COMPANY 13	366.00	UNDERGROUND CONDUIT	70	R3	-	(5)
COMPANY 13	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(30)
COMPANY 13	368.00	LINE TRANSFORMERS	42	R1.5	-	(10)
COMPANY 13	369.00	SERVICES	60	R4	-	(75)
COMPANY 13	370.00	METERS	33	R0.5	-	(15)
COMPANY 13	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1	-	(35)
COMPANY 13	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	R1	-	(30)
COMPANY 13	390.00	STRUCTURES AND IMPROVEMENTS	50	R2	-	(10)
COMPANY 13	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 13	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 13	392.00	TRANSPORTATION EQUIPMENT	13	L3	-	10
COMPANY 13	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 13	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 13	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 13	396.00	POWER OPERATED EQUIPMENT	20	L2	-	5
COMPANY 13	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 13	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 14	310.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 14	311.00	STRUCTURES AND IMPROVEMENTS	90	R1.5	Y	(7) - (41)
COMPANY 14	312.00	BOILER PLANT EQUIPMENT	65	R1.5	Y	(7) - (41)
COMPANY 14	312.40	COAL TRANSPORTATION EQUIPMENT	35	S3	Y	0
COMPANY 14	312.50	RAIL SPUR	55	R3	Y	(8)
COMPANY 14	314.00	TURBOGENERATOR UNITS	65	S1	Y	(7) - (41)
COMPANY 14	315.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2.5	Y	(7) - (41)
COMPANY 14	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0	Y	(7) - (41)
COMPANY 14	341.00	STRUCTURES AND IMPROVEMENTS	55	R2	Y	(9) - (18)
COMPANY 14	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R4	Y	(4) - (33)
COMPANY 14	344.00	GENERATORS	55	R2	Y	(2) - (33)
COMPANY 14	345.00	ACCESSORY ELECTRIC EQUIPMENT	25	L2	Y	(4) - (33)
COMPANY 14	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S0	Y	(4) - (33)
COMPANY 14	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 14	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 14	353.00	STATION EQUIPMENT	60	R1.5	-	(5)
COMPANY 14	354.00	TOWERS AND FIXTURES	75	R3	-	(40)
COMPANY 14	355.00	POLES AND FIXTURES	46	R1	-	(60)
COMPANY 14	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(60)
COMPANY 14	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R4	-	0
COMPANY 14	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 14	361.00	STRUCTURES AND IMPROVEMENTS	45	S0	-	(5)
COMPANY 14	362.00	STATION EQUIPMENT	60	R1.5	-	(5)
COMPANY 14	364.00	POLES, TOWERS AND FIXTURES	53	R1	-	(100)
COMPANY 14	365.00	OVERHEAD CONDUCTORS AND DEVICES	46	R0.5	-	(50)
COMPANY 14	366.00	UNDERGROUND CONDUIT	65	R2.5	-	(60)
COMPANY 14	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R1.5	-	(25)
COMPANY 14	368.00	LINE TRANSFORMERS	36	R1	-	(15)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 14	369.00	SERVICES	60	R1.5	-	(70)
COMPANY 14	370.00	METERS	15	L0	Y	(30)
COMPANY 14	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 14	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	O1	-	(30)
COMPANY 14	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	36	R0.5	-	(35)
COMPANY 14	390.00	STRUCTURES AND IMPROVEMENTS	55	S0.5	-	(10)
COMPANY 14	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 14	391.30	COMPUTERS	5	SQ	-	0
COMPANY 14	392.00	TRANSPORTATION EQUIPMENT	15	SQ	-	0
COMPANY 14	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 14	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 14	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 14	396.00	POWER OPERATED EQUIPMENT	18	SQ	-	0
COMPANY 14	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 14	397.70	COMMUNICATION EQUIPMENT - AMI	15	SQ	-	0
COMPANY 14	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 14	399.00	OTHER TANGIBLE PROPERTY	40	SQ	-	0
COMPANY 15	303.00	MISCELLANEOUS INTANGIBLE PLANT	5	SQ	-	0
COMPANY 15	350.00	LAND AND LAND RIGHTS - PERPETUAL EASEMENTS	80	R4	-	0
COMPANY 15	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(35)
COMPANY 15	353.00	STATION EQUIPMENT	54	S0.5	-	(25)
COMPANY 15	354.00	TOWERS AND FIXTURES	75	R4	-	(60)
COMPANY 15	355.00	POLES AND FIXTURES	75	R3	-	(60)
COMPANY 15	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(50)
COMPANY 15	357.00	UNDERGROUND CONDUIT	75	R4	-	(10)
COMPANY 15	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2.5	-	(30)
COMPANY 15	359.00	ROADS AND TRAILS	75	R4	-	0
COMPANY 15	360.00	LAND AND LAND RIGHTS - PERPETUAL EASEMENTS	80	R4	-	0
COMPANY 15	361.00	STRUCTURES AND IMPROVEMENTS - HVD	65	R2.5	-	(35)
COMPANY 15	361.00	STRUCTURES AND IMPROVEMENTS	65	R2	-	(40)
COMPANY 15	362.00	STATION EQUIPMENT - HVD	54	S0.5	-	(35)
COMPANY 15	362.00	STATION EQUIPMENT	57	R1.5	-	(40)
COMPANY 15	363.00	STORAGE BATTERY EQUIPMENT	15	S2	-	(10)
COMPANY 15	364.00	POLES, TOWERS AND FIXTURES - HVD	75	R3	-	(60)
COMPANY 15	364.00	POLES, TOWERS AND FIXTURES	50	R1.5	-	(130)
COMPANY 15	365.00	OVERHEAD CONDUCTORS AND DEVICES - HVD	65	R2.5	-	(55)
COMPANY 15	365.00	OVERHEAD CONDUCTORS AND DEVICES	56	R1	-	(55)
COMPANY 15	366.00	UNDERGROUND CONDUIT - HVD	75	R4	-	(15)
COMPANY 15	366.00	UNDERGROUND CONDUIT	75	R3	-	(15)
COMPANY 15	367.00	UNDERGROUND CONDUCTORS AND DEVICES - HVD	55	R2.5	-	(30)
COMPANY 15	367.00	UNDERGROUND CONDUCTORS AND DEVICES	53	R0.5	-	(5)
COMPANY 15	368.00	LINE TRANSFORMERS	35	SQ	-	(5)
COMPANY 15	369.00	SERVICES	55	R3	-	(60)
COMPANY 15	370.00	METERS - RELAYS, CT AND PT	35	SQ	-	(10)
COMPANY 15	370.10	METERS - AMI	15	SQ	-	(15)
COMPANY 15	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	37	S0	-	(40)
COMPANY 15	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	35	R3	-	(15)
COMPANY 15	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	S0	-	(40)
COMPANY 15	390.00	STRUCTURES AND IMPROVEMENTS	50	R1	-	(20)
COMPANY 15	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE /EQUIPMENT	15	SQ	-	0
COMPANY 15	391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10	SQ	-	0
COMPANY 15	391.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5	SQ	-	0
COMPANY 15	392.10	TRANSPORTATION EQUIPMENT - PASSENGER CARS	9	R3	-	8
COMPANY 15	392.20	TRANSPORTATION EQUIPMENT - TRUCKS < 13,000 LBS	10	R2.5	-	10
COMPANY 15	392.30	TRANSPORTATION EQUIPMENT - TRACTOR TRUCKS	15	R2.5	-	9
COMPANY 15	392.40	TRANSPORTATION EQUIPMENT - TRUCKS >= 13,000 LBS	14	S1.5	-	8
COMPANY 15	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	18	S0	-	15
COMPANY 15	393.00	STORES EQUIPMENT	15	SQ	-	0
COMPANY 15	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 15	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 15	396.00	POWER OPERATED EQUIPMENT	15	L3	-	5
COMPANY 15	397.00	COMMUNICATION EQUIPMENT - SCADA, FIBER OPTIC AND MICROWAVE EQUIPMENT	15	SQ	-	(15)
COMPANY 15	397.00	COMMUNICATION EQUIPMENT - ALL OTHER EQUIPMENT	25	SQ	-	(15)
COMPANY 15	397.70	COMMUNICATION EQUIPMENT - MESH DEVICES	10	SQ	-	(15)
COMPANY 15	397.99	COMMUNICATION EQUIPMENT - SMART STREET LIGHTS	12	SQ	-	(15)
COMPANY 15	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 16	311.00	STRUCTURES AND IMPROVEMENTS	80	R2.5	Y	(10)
COMPANY 16	312.00	BOILER PLANT EQUIPMENT	50	R2.5	Y	(10)
COMPANY 16	314.00	TURBOGENERATOR UNITS	45	R1.5	Y	(10)
COMPANY 16	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2	Y	(10)
COMPANY 16	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2.5	Y	(10)
COMPANY 16	350.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 16	352.00	STRUCTURES AND IMPROVEMENTS	55	S2.5	-	(5)
COMPANY 16	352.20	LAND IMPROVEMENTS	70	R4	-	(5)
COMPANY 16	353.00	STATION EQUIPMENT	40	R2.5	-	(15)
COMPANY 16	354.00	TOWERS AND FIXTURES	65	R3	-	(25)
COMPANY 16	355.00	POLES AND FIXTURES	45	R2	-	(20)
COMPANY 16	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(20)
COMPANY 16	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 16	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(10)
COMPANY 16	361.20	LAND IMPROVEMENTS	55	R4	-	(10)
COMPANY 16	362.00	STATION EQUIPMENT	45	R2.5	-	(20)
COMPANY 16	364.00	POLES, TOWERS AND FIXTURES	50	R3	-	(50)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 16	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2.5	-	(50)
COMPANY 16	366.00	UNDERGROUND CONDUIT	55	S4	-	(40)
COMPANY 16	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R4	-	(15)
COMPANY 16	368.00	LINE TRANSFORMERS - CONVENTIONAL	65	R5	-	0
COMPANY 16	368.00	LINE TRANSFORMERS - OTHER	35	R1.5	-	0
COMPANY 16	368.20	LINE TRANSFORMERS - PAD MOUNT	55	R4	-	0
COMPANY 16	369.10	SERVICES - OVERHEAD	65	R5	-	(25)
COMPANY 16	369.20	SERVICES - UNDERGROUND	40	R5	-	(25)
COMPANY 16	370.00	METERS	23	L1	-	0
COMPANY 16	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 16	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	50	R3	-	(10)
COMPANY 16	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	55	R4	-	(60)
COMPANY 16	390.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	(5)
COMPANY 16	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 16	391.30	COMPUTER HARDWARE	5	SQ	-	0
COMPANY 16	391.40	SOFTWARE	6	S5	-	0
COMPANY 16	392.00	TRANSPORTATION EQUIPMENT - SUBUNIT	15	L2.5	-	0
COMPANY 16	392.10	PASSENGER CARS AND VANS	7	R2.5	-	0
COMPANY 16	392.20	LIGHT TRUCKS	15	S1.5	-	0
COMPANY 16	392.30	MEDIUM TRUCKS	15	S2	-	0
COMPANY 16	392.40	HEAVY TRUCKS	15	L2.5	-	0
COMPANY 16	392.50	TRAILERS	20	L2	-	0
COMPANY 16	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 16	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 16	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 16	396.10	POWER OPERATED EQUIPMENT - LONG LIFE	20	S2	-	0
COMPANY 16	396.20	POWER OPERATED EQUIPMENT - SHORT LIFE	15	L2.5	-	0
COMPANY 16	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	0
COMPANY 16	397.50	COMMUNICATION EQUIPMENT - TOWERS	20	L1.5	-	0
COMPANY 17	311.00	STRUCTURES AND IMPROVEMENTS	80	S0.5	Y	(12)
COMPANY 17	312.00	BOILER PLANT EQUIPMENT	45	S0.5	Y	(12)
COMPANY 17	312.20	POLLUTION CONTROL EQUIPMENT	45	S0.5	Y	(12)
COMPANY 17	314.00	TURBOGENERATOR UNITS	55	R1	Y	(12)
COMPANY 17	315.00	ACCESSORY ELECTRIC EQUIPMENT	50	R1	Y	(12)
COMPANY 17	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	25	S1.5	Y	(12)
COMPANY 17	341.00	STRUCTURES AND IMPROVEMENTS	40	L1	Y	(5)
COMPANY 17	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R4	Y	(20)
COMPANY 17	343.00	PRIME MOVERS	45	R1	Y	(5)
COMPANY 17	344.00	GENERATORS	40	R1.5	Y	(15)
COMPANY 17	345.00	ACCESSORY ELECTRIC EQUIPMENT	35	S1.5	Y	(5)
COMPANY 17	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	R4	Y	0
COMPANY 17	352.00	STRUCTURES AND IMPROVEMENTS	60	R4	-	(5)
COMPANY 17	353.00	STATION EQUIPMENT	55	R3	-	(10)
COMPANY 17	355.00	POLES AND FIXTURES	55	R2.5	-	(50)
COMPANY 17	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R3	-	(40)
COMPANY 17	357.00	UNDERGROUND CONDUIT	45	R4	-	0
COMPANY 17	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R4	-	0
COMPANY 17	361.00	STRUCTURES AND IMPROVEMENTS	65	R4	-	(5)
COMPANY 17	362.00	STATION EQUIPMENT	60	R3	-	(20)
COMPANY 17	364.00	POLES, TOWERS AND FIXTURES	55	R3	-	(50)
COMPANY 17	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2.5	-	(50)
COMPANY 17	366.00	UNDERGROUND CONDUIT	60	R3	-	(40)
COMPANY 17	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R4	-	(15)
COMPANY 17	368.00	LINE TRANSFORMERS	44	R3	-	0
COMPANY 17	369.10	SERVICES - OVERHEAD	50	R4	-	(75)
COMPANY 17	369.20	SERVICES - UNDERGROUND	45	S4	-	(100)
COMPANY 17	370.00	METERS	45	R2.5	-	(5)
COMPANY 17	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 17	370.10	METERS - LOAD SEARCH METERS	45	R2.5	-	0
COMPANY 17	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	R1.5	-	(20)
COMPANY 17	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	36	R1	-	(20)
COMPANY 17	390.00	STRUCTURES AND IMPROVEMENTS	60	R2	Y	(10)
COMPANY 17	390.20	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS	50	R3	-	(5)
COMPANY 17	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 17	391.30	SYSTEM DEVELOPMENT	15	SQ	-	0
COMPANY 17	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 17	392.00	TRANSPORTATION EQUIPMENT - OTHER	15	L4	-	0
COMPANY 17	392.10	PASSENGER CARS AND VANS	7	L4	-	10
COMPANY 17	392.20	LIGHT TRUCKS	7	L5	-	10
COMPANY 17	392.30	MEDIUM TRUCKS	9	L3	-	10
COMPANY 17	392.40	HEAVY TRUCKS	10	L4	-	15
COMPANY 17	392.50	TRAILERS	30	L0.5	-	10
COMPANY 17	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 17	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 17	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 17	396.10	POWER OPERATED EQUIPMENT - LONG LIFE	25	S0.5	-	10
COMPANY 17	396.20	POWER OPERATED EQUIPMENT - SHORT LIFE	8	L2	-	30
COMPANY 17	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 17	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 18	352.00	STRUCTURES AND IMPROVEMENTS	60	S1	-	(10)
COMPANY 18	353.00	STATION EQUIPMENT	50	S0	-	(15)
COMPANY 18	354.00	TOWERS AND FIXTURES	60	R4	-	(50)
COMPANY 18	355.00	POLES AND FIXTURES	50	S0.5	-	(50)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 18	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R1.5	-	(50)
COMPANY 18	357.00	UNDERGROUND CONDUIT	60	R4	-	0
COMPANY 18	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	(10)
COMPANY 18	359.00	ROADS AND TRAILS	60	R4	-	0
COMPANY 18	361.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(10)
COMPANY 18	362.00	STATION EQUIPMENT	55	S0	-	(15)
COMPANY 18	362.99	STATION EQUIPMENT - ENERGY MANAGEMENT SYSTEM	15	S2.5	-	0
COMPANY 18	364.00	POLES, TOWERS AND FIXTURES	45	S1.5	-	(75)
COMPANY 18	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R1	-	(30)
COMPANY 18	365.00	OVERHEAD CONDUCTORS AND DEVICES (FERC JURISDICTION)	50	R1.5	-	(50)
COMPANY 18	366.00	UNDERGROUND CONDUIT - MANHOLES	60	S4	-	(10)
COMPANY 18	366.00	UNDERGROUND CONDUIT	60	S4	-	(10)
COMPANY 18	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R1.5	-	(40)
COMPANY 18	367.00	UNDERGROUND CONDUCTORS AND DEVICES (FERC JURISDICTION)	40	R3	-	0
COMPANY 18	368.00	LINE TRANSFORMERS	40	S2.5	-	(50)
COMPANY 18	369.10	SERVICES - OVERHEAD	50	R3	-	(100)
COMPANY 18	369.20	SERVICES - UNDERGROUND	50	R3	-	(100)
COMPANY 18	370.00	METERS	20	S2	-	(25)
COMPANY 18	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1.5	-	(10)
COMPANY 18	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	30	R1.5	-	(30)
COMPANY 18	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	30	R1.5	-	(30)
COMPANY 18	390.00	STRUCTURES AND IMPROVEMENTS	50	R2	-	(5)
COMPANY 18	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 18	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 18	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 18	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 18	397.00	COMMUNICATION EQUIPMENT - SITE SPECIFIC	25	S3	-	(5)
COMPANY 18	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	0
COMPANY 18	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 19	360.00	LAND RIGHTS	60	R4	-	0
COMPANY 19	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(5)
COMPANY 19	362.00	STATION EQUIPMENT	55	R1.5	-	(15)
COMPANY 19	364.00	POLES, TOWERS AND FIXTURES	50	R0.5	-	(90)
COMPANY 19	365.00	OVERHEAD CONDUCTORS AND DEVICES	54	R0.5	-	(35)
COMPANY 19	366.00	UNDERGROUND CONDUIT	60	R2	-	(40)
COMPANY 19	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	-	(15)
COMPANY 19	368.00	LINE TRANSFORMERS	47	R1	-	(10)
COMPANY 19	369.00	SERVICES	55	R3	-	(30)
COMPANY 19	370.00	METERS	20	S3	-	(3)
COMPANY 19	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	25	L0	-	(45)
COMPANY 19	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	R0.5	-	(20)
COMPANY 19	389.00	LAND RIGHTS	60	R3	-	0
COMPANY 19	390.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(10)
COMPANY 19	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13	S1.5	-	10
COMPANY 19	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	18	S1	-	10
COMPANY 19	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	35	S1	-	15
COMPANY 19	396.10	HEAVY POWER OPERATED EQUIPMENT	18	L1	-	10
COMPANY 19	396.20	LIGHT POWER OPERATED EQUIPMENT	9	S2	-	10
COMPANY 20	311.00	STRUCTURES AND IMPROVEMENTS	100	R2.5	Y	(5) - (15)
COMPANY 20	312.00	BOILER PLANT EQUIPMENT	50	S0	Y	(5) - (15)
COMPANY 20	312.30	BOILER PLANT EQUIPMENT - SCR CATALYST	15	S1	-	(9)
COMPANY 20	312.60	UNIT COAL TRAIN	35	S3	Y	20
COMPANY 20	314.00	TURBOGENERATOR UNITS	60	S0.5	Y	(5) - (15)
COMPANY 20	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R1.5	Y	(7) - (15)
COMPANY 20	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R1	Y	(7) - (15)
COMPANY 20	331.00	STRUCTURES AND IMPROVEMENTS	105	R3	Y	(23)
COMPANY 20	332.00	RESERVOIRS, DAMS AND WATERWAYS	80	R3	Y	(23)
COMPANY 20	333.00	WATER WHEELS, TURBINES AND GENERATORS	60	R2.5	Y	(23)
COMPANY 20	334.00	ACCESSORY ELECTRIC EQUIPMENT	60	R3	Y	(23)
COMPANY 20	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2	Y	(23)
COMPANY 20	341.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	Y	(5) - (17)
COMPANY 20	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60	R2.5	Y	(5) - (17)
COMPANY 20	343.00	PRIME MOVERS	40	R1.5	Y	(5) - (17)
COMPANY 20	344.00	GENERATORS	45	S1.5	Y	(5) - (17)
COMPANY 20	344.01	GENERATORS - SOLAR	40	S2	Y	(12)
COMPANY 20	345.00	ACCESSORY ELECTRIC EQUIPMENT	35	S0.5	Y	(5) - (17)
COMPANY 20	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	25	S2.5	Y	(12)
COMPANY 20	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R1.5	Y	(5) - (17)
COMPANY 20	350.00	RIGHTS OF WAY	80	R4	-	0
COMPANY 20	352.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	-	(5)
COMPANY 20	353.00	STATION EQUIPMENT	53	R1.5	-	(10)
COMPANY 20	353.99	STATION EQUIPMENT - ELECTRONICS	20	S2.5	-	0
COMPANY 20	354.00	TOWERS AND FIXTURES	75	R3	-	(30)
COMPANY 20	355.00	POLES AND FIXTURES	55	R1	-	(50)
COMPANY 20	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(60)
COMPANY 20	357.00	UNDERGROUND CONDUIT	65	R3	-	0
COMPANY 20	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R4	-	0
COMPANY 20	360.00	RIGHTS OF WAY	75	R4	-	0
COMPANY 20	361.00	STRUCTURES AND IMPROVEMENTS	65	R2	-	(15)
COMPANY 20	362.00	STATION EQUIPMENT	52	S0.5	-	(15)
COMPANY 20	364.00	POLES, TOWERS AND FIXTURES	55	R0.5	-	(50)
COMPANY 20	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R0.5	-	(40)
COMPANY 20	366.00	UNDERGROUND CONDUIT	55	R2	-	(25)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 20	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2.5	-	(25)
COMPANY 20	368.00	LINE TRANSFORMERS	44	R0.5	-	(20)
COMPANY 20	369.10	SERVICES - OVERHEAD	55	R0.5	-	(25)
COMPANY 20	369.20	SERVICES - UNDERGROUND	55	R0.5	-	(25)
COMPANY 20	370.00	METERS	30	S0.5	-	(1)
COMPANY 20	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 20	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	20	L0	-	(10)
COMPANY 20	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	O1	-	(15)
COMPANY 20	390.00	STRUCTURES AND IMPROVEMENTS	55	S0.5	-	(10)
COMPANY 20	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 20	391.30	OFFICE FURNITURE AND EQUIPMENT - EDP	5	SQ	-	0
COMPANY 20	392.00	TRANSPORTATION EQUIPMENT	22	L3	-	5
COMPANY 20	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 20	393.99	FORKLIFTS	25	SQ	-	0
COMPANY 20	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 20	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 20	396.00	POWER OPERATED EQUIPMENT	22	R0.5	-	0
COMPANY 20	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	0
COMPANY 20	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 21	352.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(10)
COMPANY 21	353.00	STATION EQUIPMENT	55	R2	-	(5)
COMPANY 21	354.00	TOWERS AND FIXTURES	65	R4	-	(20)
COMPANY 21	355.00	POLES AND FIXTURES	49	R2	-	(75)
COMPANY 21	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R2	-	(25)
COMPANY 21	357.00	UNDERGROUND CONDUIT	50	S2.5	-	(20)
COMPANY 21	358.00	UNDERGROUND CONDUCTORS AND DEVICES	35	R2.5	-	(10)
COMPANY 21	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(10)
COMPANY 21	362.00	STATION EQUIPMENT	55	R2	-	(10)
COMPANY 21	364.00	POLES, TOWERS AND FIXTURES	52	R2.5	-	(70)
COMPANY 21	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R1	-	(75)
COMPANY 21	366.00	UNDERGROUND CONDUIT	65	R4	-	(40)
COMPANY 21	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(40)
COMPANY 21	368.00	LINE TRANSFORMERS	42	R1.5	-	0
COMPANY 21	369.00	SERVICES	50	R4	-	(60)
COMPANY 21	370.00	METERS	39	R1	-	(15)
COMPANY 21	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	32	R0.5	-	(30)
COMPANY 21	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40	R2	-	(40)
COMPANY 21	390.00	STRUCTURES AND IMPROVEMENTS	50	R2	-	(10)
COMPANY 21	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 21	391.20	OFFICE EQUIPMENT	20	SQ	-	0
COMPANY 21	391.30	ELECTRONIC DATA PROCESSING EQUIPMENT	5	SQ	-	0
COMPANY 21	392.00	TRANSPORTATION EQUIPMENT	12	L2	-	5
COMPANY 21	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 21	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 21	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 21	396.00	POWER OPERATED EQUIPMENT	19	S0	-	5
COMPANY 21	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 21	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 22	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 22	361.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	-	(15)
COMPANY 22	362.00	STATION EQUIPMENT	60	R2	-	(25)
COMPANY 22	363.00	ENERGY STORAGE EQUIPMENT	15	S3	-	0
COMPANY 22	364.00	POLES, TOWERS AND FIXTURES	50	R1.5	-	(80)
COMPANY 22	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R1.5	-	(70)
COMPANY 22	366.00	UNDERGROUND CONDUIT	60	R4	-	(15)
COMPANY 22	367.00	UNDERGROUND CONDUCTORS AND DEVICES	47	R4	-	(25)
COMPANY 22	368.00	LINE TRANSFORMERS	43	R1.5	-	(15)
COMPANY 22	368.99	CAPACITORS AND NETWORK PROTECTORS	30	S0	-	(50)
COMPANY 22	369.10	SERVICES - OVERHEAD	50	R2	-	(75)
COMPANY 22	369.20	SERVICES - UNDERGROUND	55	R4	-	(50)
COMPANY 22	370.00	METERS	25	R0.5	-	(10)
COMPANY 22	370.10	METERS - SMARTGRID	10	S3	-	(10)
COMPANY 22	370.20	METERS - INSTALLATIONS	30	S0	-	(10)
COMPANY 22	370.99	METERS - MODULES	15	S3	-	0
COMPANY 22	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1	-	(45)
COMPANY 22	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	32	S0.5	-	(50)
COMPANY 22	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	37	R2	-	(35)
COMPANY 22	390.00	STRUCTURES AND IMPROVEMENTS	40	R2	-	(10)
COMPANY 22	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 22	391.20	OFFICE EQUIPMENT	13	SQ	-	0
COMPANY 22	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 22	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 22	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 22	395.00	LABORATORY EQUIPMENT	22	SQ	-	0
COMPANY 22	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 22	397.99	COMMUNICATION EQUIPMENT - DRI	10	SQ	-	0
COMPANY 22	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 23	343.01	PRIME MOVERS - SOLAR PV FACILITY	20	S3	-	0
COMPANY 23	343.01	PRIME MOVERS - SOLAR PV FACILITY - INVERTERS	10	S3	-	0
COMPANY 23	350.00	LAND CLEARING	55	R3	-	0
COMPANY 23	352.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	(30)
COMPANY 23	353.00	STATION EQUIPMENT	55	R3	-	(80)
COMPANY 23	355.00	POLES AND FIXTURES	45	R3	-	(120)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 23	356.00	OVERHEAD CONDUCTORS AND DEVICES	40	R1.5	-	(60)
COMPANY 23	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(30)
COMPANY 23	362.00	STATION EQUIPMENT	50	S2.5	-	(80)
COMPANY 23	364.00	POLES, TOWERS AND FIXTURES	55	R2.5	-	(90)
COMPANY 23	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R2	-	(90)
COMPANY 23	366.00	UNDERGROUND CONDUIT	70	R4	-	(100)
COMPANY 23	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(90)
COMPANY 23	368.00	LINE TRANSFORMERS	40	R2	-	(35)
COMPANY 23	369.00	SERVICES	53	R4	-	(150)
COMPANY 23	370.00	METERS AND METER INSTALLATIONS	20	S0.5	-	(10)
COMPANY 23	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	15	S2.5	-	(10)
COMPANY 23	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	S0.5	-	(10)
COMPANY 23	390.10	STRUCTURES AND IMPROVEMENTS - DOC FACILITY	75	R2.5	Y	0
COMPANY 23	390.20	STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES	30	S0	-	0
COMPANY 23	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 23	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 23	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 23	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 23	396.00	POWER OPERATED EQUIPMENT	20	S2	-	0
COMPANY 23	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 23	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 24	303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	7	SQ	-	-
COMPANY 24	350.00	LAND RIGHTS	80	R4	-	-
COMPANY 24	352.00	STRUCTURES AND IMPROVEMENTS	65	R4	-	-
COMPANY 24	353.00	STATION EQUIPMENT	59	R1.5	-	-
COMPANY 24	354.00	TOWERS AND FIXTURES	80	R4	-	-
COMPANY 24	355.00	POLES AND FIXTURES	65	R2	-	-
COMPANY 24	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	-
COMPANY 24	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75	R3	-	-
COMPANY 24	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R2	-	-
COMPANY 24	359.00	ROADS AND TRAILS	75	R3	-	-
COMPANY 24	360.00	LAND RIGHTS	75	R4	-	-
COMPANY 24	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	-
COMPANY 24	362.00	STATION EQUIPMENT	60	R2	-	-
COMPANY 24	364.00	POLES, TOWERS AND FIXTURES	65	R1.5	-	-
COMPANY 24	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R0.5	-	-
COMPANY 24	365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	70	R4	-	-
COMPANY 24	366.00	UNDERGROUND CONDUIT	65	R1.5	-	-
COMPANY 24	367.00	UNDERGROUND CONDUCTORS AND DEVICES	48	R2.5	-	-
COMPANY 24	368.00	LINE TRANSFORMERS	40	R2	-	-
COMPANY 24	369.10	OVERHEAD SERVICES	44	R1	-	-
COMPANY 24	369.20	UNDERGROUND SERVICES	57	R3	-	-
COMPANY 24	370.10	METERS - SMART GRID	15	S2	-	-
COMPANY 24	371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	36	R0.5	-	-
COMPANY 24	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	25	R2.5	-	-
COMPANY 24	371.20	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	20	S2.5	-	-
COMPANY 24	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	R1	-	-
COMPANY 24	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	25	S0	-	-
COMPANY 24	389.00	LAND RIGHTS	70	R2	-	-
COMPANY 24	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	60	R2	Y	-
COMPANY 24	390.20	STRUCTURES AND IMPROVEMENTS - MINOR	40	R1.5	-	-
COMPANY 24	390.10	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - MAJOR	65	R4	Y	-
COMPANY 24	390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - MINOR	30	R1.5	-	-
COMPANY 24	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	-	-
COMPANY 24	391.40	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	-	-
COMPANY 24	391.30	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING - SMART METERS	5	SQ	-	-
COMPANY 24	392.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12	R2	-	-
COMPANY 24	392.50	TRANSPORTATION EQUIPMENT - POLE TRAILERS	32	S2	-	-
COMPANY 24	392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25	S2.5	-	-
COMPANY 24	393.00	STORES EQUIPMENT	25	SQ	-	-
COMPANY 24	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	-
COMPANY 24	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 24	396.00	POWER OPERATED EQUIPMENT	30	R0.5	-	-
COMPANY 24	397.00	COMMUNICATION EQUIPMENT	25	SQ	-	-
COMPANY 24	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 25	311.00	STRUCTURES AND IMPROVEMENTS	100	S2	Y	(20)
COMPANY 25	312.00	BOILER PLANT EQUIPMENT	75	S2	Y	(20)
COMPANY 25	314.00	TURBOGENERATOR UNITS	75	S3	Y	(10)
COMPANY 25	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R4	Y	(5)
COMPANY 25	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	S1.5	Y	(5)
COMPANY 25	341.00	STRUCTURES AND IMPROVEMENTS	40	S4	Y	0
COMPANY 25	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S0.5	Y	(5)
COMPANY 25	343.00	PRIME MOVERS	40	L4	Y	(5)
COMPANY 25	344.00	GENERATORS	60	S2.5	Y	0
COMPANY 25	345.00	ACCESSORY ELECTRIC EQUIPMENT	30	R1.5	Y	(5)
COMPANY 25	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	R4	-	0
COMPANY 25	361.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	(5)
COMPANY 25	362.00	STATION EQUIPMENT	25	O1	-	(10)
COMPANY 25	364.00	POLES, TOWERS AND FIXTURES	47	R1	-	(50)
COMPANY 25	365.00	OVERHEAD CONDUCTORS AND DEVICES	42	R1	-	(40)
COMPANY 25	366.00	UNDERGROUND CONDUIT	40	R3	-	(5)
COMPANY 25	367.00	UNDERGROUND CONDUCTORS AND DEVICES	42	R2	-	(25)
COMPANY 25	368.00	LINE TRANSFORMERS	39	R1	-	(5)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 25	369.00	SERVICES	40	O1	-	(50)
COMPANY 25	370.00	METERS	43	R1.5	-	(5)
COMPANY 25	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	23	L1	-	(20)
COMPANY 25	390.00	STRUCTURES AND IMPROVEMENTS	50	S3	-	(5)
COMPANY 25	390.30	LEASEHOLD IMPROVEMENTS	20	S3	-	0
COMPANY 25	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 25	391.40	SOFTWARE	5	SQ	-	0
COMPANY 25	392.20	LIGHT TRUCKS	13	L3	-	10
COMPANY 25	392.50	TRAILERS	13	L3	-	10
COMPANY 25	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 25	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 25	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 25	396.00	POWER OPERATED EQUIPMENT	13	L3	-	10
COMPANY 25	397.40	COMPUTER EQUIPMENT	10	SQ	-	0
COMPANY 25	397.50	COMMUNICATION EQUIPMENT - TOWERS	25	SQ	-	0
COMPANY 25	398.00	MISCELLANEOUS EQUIPMENT	10	SQ	-	0
COMPANY 26	303.00	MISCELLANEOUS INTANGIBLE PLANT	7	SQ	-	-
COMPANY 26	352.00	STRUCTURES AND IMPROVEMENTS	65	R4	-	-
COMPANY 26	353.00	STATION EQUIPMENT	58	R2	-	-
COMPANY 26	354.00	TOWERS AND FIXTURES	70	R4	-	-
COMPANY 26	355.00	POLES AND FIXTURES	62	R1.5	-	-
COMPANY 26	356.00	OVERHEAD CONDUCTORS AND DEVICES	62	R2	-	-
COMPANY 26	357.00	UNDERGROUND CONDUIT	45	S2.5	-	-
COMPANY 26	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	S1.5	-	-
COMPANY 26	359.00	ROADS AND TRAILS	55	S2.5	-	-
COMPANY 26	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	-
COMPANY 26	362.00	STATION EQUIPMENT	50	R0.5	-	-
COMPANY 26	364.00	POLES, TOWERS AND FIXTURES	55	R2	-	-
COMPANY 26	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1	-	-
COMPANY 26	366.00	UNDERGROUND CONDUIT	60	R2.5	-	-
COMPANY 26	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R2.5	-	-
COMPANY 26	368.00	LINE TRANSFORMERS	44	R1.5	-	-
COMPANY 26	369.10	SERVICES - OVERHEAD	55	R4	-	-
COMPANY 26	370.00	METERS	32	R1	-	-
COMPANY 26	370.10	METERS - SMART METERS	15	S0.5	-	-
COMPANY 26	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33	R2	-	-
COMPANY 26	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	27	R2	-	-
COMPANY 26	390.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	-
COMPANY 26	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	-
COMPANY 26	391.20	OFFICE EQUIPMENT	5	SQ	-	-
COMPANY 26	392.00	TRANSPORTATION EQUIPMENT	10	L2	-	-
COMPANY 26	393.00	STORES EQUIPMENT	30	SQ	-	-
COMPANY 26	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	-
COMPANY 26	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 26	396.00	POWER OPERATED EQUIPMENT	18	S1.5	-	-
COMPANY 26	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	-
COMPANY 26	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 27	311.00	STRUCTURES AND IMPROVEMENTS	35	L1.5	-	0
COMPANY 27	331.00	STRUCTURES AND IMPROVEMENTS	95	R3	Y	(20)
COMPANY 27	332.00	RESERVOIRS, DAMS AND WATERWAYS	85	R3	Y	(25)
COMPANY 27	333.00	WATER WHEELS, TURBINES AND GENERATORS	95	R2.5	Y	(40)
COMPANY 27	334.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2	Y	(15)
COMPANY 27	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	S4	Y	(10)
COMPANY 27	336.00	ROADS, RAILROADS AND BRIDGES	75	R4	Y	0
COMPANY 27	341.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(5)
COMPANY 27	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S3	-	(10)
COMPANY 27	343.00	PRIME MOVERS	45	R3	-	(5)
COMPANY 27	344.00	GENERATORS	50	R3	-	(5)
COMPANY 27	345.00	ACCESSORY ELECTRIC EQUIPMENT	35	R1.5	-	(5)
COMPANY 27	352.00	STRUCTURES AND IMPROVEMENTS	70	R4	-	(30)
COMPANY 27	353.00	STATION EQUIPMENT	65	R2.5	-	(15)
COMPANY 27	354.00	TOWERS AND FIXTURES	80	R3	-	(50)
COMPANY 27	355.00	POLES AND FIXTURES	70	R3	-	(50)
COMPANY 27	356.00	OVERHEAD CONDUCTORS AND DEVICES	70	R3	-	(75)
COMPANY 27	357.00	UNDERGROUND CONDUIT	65	S4	-	0
COMPANY 27	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R5	-	(10)
COMPANY 27	361.00	STRUCTURES AND IMPROVEMENTS	70	R4	-	(30)
COMPANY 27	362.00	STATION EQUIPMENT	65	R2.5	-	(30)
COMPANY 27	364.00	POLES, TOWERS AND FIXTURES	65	R2	-	(70)
COMPANY 27	365.00	OVERHEAD CONDUCTORS AND DEVICES	70	R2.5	-	(75)
COMPANY 27	365.00	OVERHEAD CONDUCTORS AND DEVICES - RECLOSERS	18	R2	-	(30)
COMPANY 27	366.00	UNDERGROUND CONDUIT	75	R3	-	(25)
COMPANY 27	366.00	UNDERGROUND CONDUIT - MANHOLES	30	R3	-	(25)
COMPANY 27	367.00	UNDERGROUND CONDUCTORS AND DEVICES	65	R3	-	(25)
COMPANY 27	368.00	LINE TRANSFORMERS	50	R1.5	-	(25)
COMPANY 27	369.00	SERVICES	52	R2	-	(120)
COMPANY 27	370.00	METERS	41	R0.5	-	(20)
COMPANY 27	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40	L0	-	(30)
COMPANY 27	390.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	-	(15)
COMPANY 27	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 27	391.40	LANS / WANS	7	SQ	-	0
COMPANY 27	392.00	TRANSPORTATION EQUIPMENT	10	S3	-	5
COMPANY 27	393.00	STORES EQUIPMENT	25	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 27	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 27	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 27	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 27	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 28	310.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 28	311.00	STRUCTURES AND IMPROVEMENTS	90	S1	Y	0 - (19)
COMPANY 28	312.00	BOILER PLANT EQUIPMENT	55	S0	Y	(1) - (18)
COMPANY 28	314.00	TURBOGENERATOR UNITS	65	L1	Y	(1) - (18)
COMPANY 28	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1	Y	0 - (16)
COMPANY 28	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R1.5	Y	0 - (17)
COMPANY 28	341.00	STRUCTURES AND IMPROVEMENTS	90	R1.5	Y	(3) - (65)
COMPANY 28	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	70	R1.5	Y	(3) - (65)
COMPANY 28	343.00	PRIME MOVERS	50	S0.5	Y	(3) - (7)
COMPANY 28	344.00	GENERATORS	45	S0	Y	(2) - (65)
COMPANY 28	345.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1.5	Y	(3) - (65)
COMPANY 28	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	O1	Y	0 - (6)
COMPANY 28	350.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 28	352.00	STRUCTURES AND IMPROVEMENTS	55	R4	-	(5)
COMPANY 28	353.00	STATION EQUIPMENT	55	R2.5	-	(10)
COMPANY 28	354.00	TOWERS AND FIXTURES	70	R3	-	(5)
COMPANY 28	355.00	POLES AND FIXTURES	70	R3	-	(60)
COMPANY 28	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R4	-	(50)
COMPANY 28	357.00	UNDERGROUND CONDUIT	60	S4	-	0
COMPANY 28	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S3	-	0
COMPANY 28	359.00	ROADS AND TRAILS	70	R4	-	0
COMPANY 28	360.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 28	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(5)
COMPANY 28	362.00	STATION EQUIPMENT	65	R3	-	(10)
COMPANY 28	364.00	POLES, TOWERS AND FIXTURES	65	R2	-	(70)
COMPANY 28	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R3	-	(60)
COMPANY 28	366.00	UNDERGROUND CONDUIT	70	R4	-	(10)
COMPANY 28	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R3	-	(40)
COMPANY 28	368.00	LINE TRANSFORMERS	50	R1	-	(20)
COMPANY 28	369.00	SERVICES	65	R2	-	(25)
COMPANY 28	370.10	METERS - AMI	20	R5	-	0
COMPANY 28	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	R2	-	(30)
COMPANY 28	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50	R2	-	(40)
COMPANY 28	389.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 28	390.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(5)
COMPANY 28	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 28	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 28	392.00	TRANSPORTATION EQUIPMENT	14	L1	-	10
COMPANY 28	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 28	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 28	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 28	396.00	POWER OPERATED EQUIPMENT	14	L1	-	10
COMPANY 28	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 28	398.00	MISCELLANEOUS EQUIPMENT	5	SQ	-	0
COMPANY 29	303.00	MISCELLANEOUS INTANGIBLE PLANT - 10-YEAR	10	SQ	-	0
COMPANY 29	303.00	MISCELLANEOUS INTANGIBLE PLANT - 15-YEAR	15	SQ	-	0
COMPANY 29	361.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(15)
COMPANY 29	362.00	STATION EQUIPMENT	60	R2.5	-	(25)
COMPANY 29	364.00	POLES, TOWERS AND FIXTURES	58	S0.5	-	(75)
COMPANY 29	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R0.5	-	(40)
COMPANY 29	366.00	UNDERGROUND CONDUIT	75	R3	-	(60)
COMPANY 29	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R0.5	-	(40)
COMPANY 29	368.00	LINE TRANSFORMERS	36	R1	-	(15)
COMPANY 29	369.10	SERVICES - OVERHEAD	55	R1.5	-	(40)
COMPANY 29	369.20	SERVICES - UNDERGROUND	60	R2	-	(75)
COMPANY 29	370.00	METERS	23	R1.5	-	(2)
COMPANY 29	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	20	L0	-	(10)
COMPANY 29	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	70	S0.5	Y	(10)
COMPANY 29	390.20	STRUCTURES AND IMPROVEMENTS - MINOR	40	S0	-	(10)
COMPANY 29	390.30	LEASEHOLD IMPROVEMENTS	-	SQ	Y	0
COMPANY 29	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 29	391.20	OFFICE EQUIPMENT	20	SQ	-	0
COMPANY 29	391.40	COMPUTERS AND SOFTWARE	7	SQ	-	0
COMPANY 29	392.00	TRANSPORTATION EQUIPMENT	17	S2	-	0
COMPANY 29	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 29	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 29	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 29	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 29	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 30	303.00	MISCELLANEOUS INTANGIBLE PLANT	5	SQ	-	0
COMPANY 30	310.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 30	311.00	STRUCTURES AND IMPROVEMENTS	80	R2	Y	(9) - (30)
COMPANY 30	312.00	BOILER PLANT EQUIPMENT	60	R1.5	Y	(9) - (30)
COMPANY 30	312.50	RAIL IMPROVEMENTS	30	S1.5	-	0
COMPANY 30	312.60	UNIT TRAIN	20	R2.5	-	30
COMPANY 30	312.99	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	10	SQ	-	0
COMPANY 30	314.00	TURBOGENERATOR UNITS	70	S0	Y	(3) - (13)
COMPANY 30	315.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2	Y	(9) - (30)
COMPANY 30	315.99	ACCESSORY ELECTRIC EQUIPMENT - COMBUSTION INITIATIVE	10	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 30	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0	Y	(9) - (13)
COMPANY 30	331.00	STRUCTURES AND IMPROVEMENTS	65	S0.5	Y	(4) - (5)
COMPANY 30	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S1.5	Y	(4) - (5)
COMPANY 30	333.00	WATER WHEELS, TURBINES AND GENERATORS	65	R1	Y	(4) - (5)
COMPANY 30	334.00	ACCESSORY ELECTRIC EQUIPMENT	55	R1	Y	(4) - (5)
COMPANY 30	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R2.5	Y	(4) - (5)
COMPANY 30	340.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 30	341.00	STRUCTURES AND IMPROVEMENTS	65	R1.5	Y	0 - (24)
COMPANY 30	341.02	STRUCTURES AND IMPROVEMENTS - WIND	60	R3	Y	(9)
COMPANY 30	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60	R3	Y	0 - (24)
COMPANY 30	343.00	PRIME MOVERS	65	R3	Y	0 - (24)
COMPANY 30	344.00	GENERATORS	35	R0.5	Y	0 - (24)
COMPANY 30	344.02	GENERATORS - WIND	35	S1.5	Y	(9)
COMPANY 30	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R1.5	Y	0 - (24)
COMPANY 30	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	50	R2.5	Y	(9)
COMPANY 30	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R2.5	Y	0 - (24)
COMPANY 30	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	55	R1.5	Y	(9)
COMPANY 30	361.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	(15)
COMPANY 30	362.00	STATION EQUIPMENT	42	S0.5	-	(5)
COMPANY 30	362.10	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	21	R2.5	-	0
COMPANY 30	364.00	POLES, TOWERS AND FIXTURES	56	R2	-	(40)
COMPANY 30	365.00	OVERHEAD CONDUCTORS AND DEVICES	56	R1.5	-	(50)
COMPANY 30	366.00	UNDERGROUND CONDUIT	60	S0.5	-	(5)
COMPANY 30	367.00	UNDERGROUND CONDUCTORS AND DEVICES	48	R1.5	-	(10)
COMPANY 30	368.00	LINE TRANSFORMERS	40	R1	-	(15)
COMPANY 30	369.00	SERVICES	57	R2	-	(70)
COMPANY 30	369.20	SERVICES - UNDERGROUND	57	R2	-	(25)
COMPANY 30	370.00	METERS	14	L0	-	(20)
COMPANY 30	370.10	METERS - AMI	15	S0	-	(20)
COMPANY 30	370.99	METERS - METERING DEVICES	35	R0.5	-	(20)
COMPANY 30	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	25	R3	-	0
COMPANY 30	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40	R2.5	-	(25)
COMPANY 30	390.00	STRUCTURES AND IMPROVEMENTS	45	R1	-	(5)
COMPANY 30	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 30	391.30	LARGE COMPUTER EQUIPMENT	5	SQ	-	0
COMPANY 30	392.00	TRANSPORTATION EQUIPMENT	13	R2	-	10
COMPANY 30	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 30	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 30	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 30	396.00	POWER OPERATED EQUIPMENT	15	S1	-	20
COMPANY 30	397.40	COMPUTER EQUIPMENT	10	SQ	-	0
COMPANY 30	397.50	COMMUNICATION EQUIPMENT - TOWER / BUILDING	25	SQ	-	0
COMPANY 31	310.00	LAND AND LAND RIGHTS - RIGHTS	100	R4	Y	0
COMPANY 31	311.00	STRUCTURES AND IMPROVEMENTS	80	S0.5	Y	(5)
COMPANY 31	312.00	BOILER PLANT EQUIPMENT	58	S0	Y	(18)
COMPANY 31	314.00	TURBOGENERATOR UNITS	60	R1.5	Y	(9)
COMPANY 31	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R1.5	Y	(5)
COMPANY 31	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	42	R0.5	Y	0
COMPANY 31	320.00	LAND AND LAND RIGHTS - RIGHTS	100	R4	Y	0
COMPANY 31	321.00	STRUCTURES AND IMPROVEMENTS	100	R2	Y	(1)
COMPANY 31	322.00	REACTOR PLANT EQUIPMENT	70	R1.5	Y	(3)
COMPANY 31	323.00	TURBOGENERATOR UNITS	40	R1.5	Y	(4)
COMPANY 31	324.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2.5	Y	(1)
COMPANY 31	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R1.5	Y	0
COMPANY 31	330.00	LAND AND LAND RIGHTS - RIGHTS	100	R4	Y	0
COMPANY 31	331.00	STRUCTURES AND IMPROVEMENTS	100	R3	Y	0
COMPANY 31	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S2.5	Y	(3)
COMPANY 31	333.00	WATER WHEELS, TURBINES AND GENERATORS	43	S0	Y	(3)
COMPANY 31	334.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2	Y	(3)
COMPANY 31	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1.5	Y	0
COMPANY 31	336.00	ROADS, RAILROADS AND BRIDGES	75	R3	Y	0
COMPANY 31	340.00	LAND AND LAND RIGHTS - RIGHTS	75	R3	Y	0
COMPANY 31	341.00	STRUCTURES AND IMPROVEMENTS	55	R3	Y	0
COMPANY 31	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	40	S3	Y	0
COMPANY 31	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R2.5	Y	0
COMPANY 31	343.00	PRIME MOVERS	20	L0.5	Y	40
COMPANY 31	343.00	PRIME MOVERS - COMBINED CYCLE	35	R1	Y	(10)
COMPANY 31	344.00	GENERATORS	60	R2.5	Y	(5)
COMPANY 31	344.01	GENERATORS - SOLAR	30	S1.5	Y	0
COMPANY 31	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2	Y	0
COMPANY 31	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	45	R2.5	Y	0
COMPANY 31	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2.5	Y	0
COMPANY 31	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	35	R2.5	Y	0
COMPANY 31	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 31	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(5)
COMPANY 31	353.00	STATION EQUIPMENT	38	L1	-	(15)
COMPANY 31	353.99	STATION EQUIPMENT - POWER SUPPLY COMPANY	15	L3	-	(15)
COMPANY 31	354.00	TOWERS AND FIXTURES	75	R3	-	(50)
COMPANY 31	355.00	POLES AND FIXTURES	60	R2.5	-	(40)
COMPANY 31	356.00	OVERHEAD CONDUCTORS AND DEVICES	61	R2.5	-	(30)
COMPANY 31	357.00	UNDERGROUND CONDUIT	50	S3	-	0
COMPANY 31	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R4	-	(5)
COMPANY 31	359.00	ROADS AND TRAILS	75	R4	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 31	360.00	LAND AND LAND RIGHTS - RIGHTS	75	S4	-	0
COMPANY 31	361.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(5)
COMPANY 31	362.00	STATION EQUIPMENT	52	S0	-	(20)
COMPANY 31	364.00	POLES, TOWERS AND FIXTURES	46	R2	-	(50)
COMPANY 31	365.00	OVERHEAD CONDUCTORS AND DEVICES	43	R3	-	(35)
COMPANY 31	366.00	UNDERGROUND CONDUIT	60	S3	-	(5)
COMPANY 31	367.00	UNDERGROUND CONDUCTORS AND DEVICES	32	R2.5	-	(25)
COMPANY 31	368.00	LINE TRANSFORMERS	37	R1.5	-	(15)
COMPANY 31	369.10	SERVICES - OVERHEAD	38	S2.5	-	(50)
COMPANY 31	369.20	SERVICES - UNDERGROUND	50	R4	-	(50)
COMPANY 31	370.00	METERS	18	S1	-	(2)
COMPANY 31	370.10	METERS - AMI	15	S2.5	-	(2)
COMPANY 31	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	11	L4	-	0
COMPANY 31	371.20	INSTALLATIONS ON CUSTOMERS' PREMISES - AIR CONDITIONING CYCLING PROGRAM	15	S2	-	0
COMPANY 31	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	R2.5	-	(20)
COMPANY 31	389.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 31	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	90	S1.5	Y	(5)
COMPANY 31	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R1	-	(5)
COMPANY 31	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 31	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 31	392.00	TRANSPORTATION EQUIPMENT	10	L0	-	15
COMPANY 31	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 31	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 31	394.10	ELECTRIC VEHICLES	10	SQ	-	0
COMPANY 31	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 31	396.00	POWER OPERATED EQUIPMENT	12	L1	-	15
COMPANY 31	397.00	COMMUNICATION EQUIPMENT	25	SQ	-	0
COMPANY 31	397.00	COMMUNICATION EQUIPMENT - MASSED	15	SQ	-	0
COMPANY 31	397.99	COMMUNICATION EQUIPMENT - CLEARING	15	SQ	-	0
COMPANY 31	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 32	370.00	METERS	25	R2.5	-	0
COMPANY 32	370.10	METERS - AMI	15	S2.5	-	0
COMPANY 32	390.00	STRUCTURES AND IMPROVEMENTS - OWNED	50	R2.5	-	0
COMPANY 32	390.30	STRUCTURES AND IMPROVEMENTS - LEASED	20	S3	-	0
COMPANY 32	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 32	391.30	OFFICE FURNITURE AND EQUIPMENT - HARDWARE	5	SQ	-	0
COMPANY 32	391.40	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7	SQ	-	0
COMPANY 32	392.10	TRANSPORTATION EQUIPMENT - CARS	8	S2	-	5
COMPANY 32	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	9	L3	-	20
COMPANY 32	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	8	L4	-	20
COMPANY 32	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 32	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 32	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 32	397.50	COMMUNICATION EQUIPMENT - TOWERS	25	SQ	-	0
COMPANY 32	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 33	311.00	STRUCTURES AND IMPROVEMENTS	80	R2	Y	(1)
COMPANY 33	312.00	BOILER PLANT EQUIPMENT	50	S0	Y	(2)
COMPANY 33	314.00	TURBOGENERATOR UNITS	55	R0.5	Y	(1)
COMPANY 33	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	S0	Y	(2)
COMPANY 33	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65	R0.5	Y	0
COMPANY 33	321.00	STRUCTURES AND IMPROVEMENTS	100	R1.5	Y	(1)
COMPANY 33	322.00	REACTOR PLANT EQUIPMENT	60	R1	Y	(2)
COMPANY 33	323.00	TURBOGENERATOR UNITS	45	R0.5	Y	0
COMPANY 33	324.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2.5	Y	(1)
COMPANY 33	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R1.5	Y	(3)
COMPANY 33	341.00	STRUCTURES AND IMPROVEMENTS	80	R2	Y	(2)
COMPANY 33	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R1.5	Y	(3)
COMPANY 33	343.00	PRIME MOVERS	50	R1	Y	(3)
COMPANY 33	343.01	PRIME MOVERS - SOLAR	-	SQ	Y	0
COMPANY 33	343.10	PRIME MOVERS - CAPITAL SPARE PARTS	9	L0	Y	35
COMPANY 33	344.00	GENERATORS	60	R2	Y	(3)
COMPANY 33	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2.5	Y	(2)
COMPANY 33	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0.5	Y	(2)
COMPANY 33	350.00	LAND AND LAND RIGHTS - RIGHTS	75	S4	-	0
COMPANY 33	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(15)
COMPANY 33	353.00	STATION EQUIPMENT	40	R1	-	(2)
COMPANY 33	353.10	STATION EQUIPMENT - STEP-UP TRANSFORMERS	30	R1	-	0
COMPANY 33	354.00	TOWERS AND FIXTURES	60	R4	-	(25)
COMPANY 33	355.00	POLES AND FIXTURES	50	R2	-	(50)
COMPANY 33	356.00	OVERHEAD CONDUCTORS AND DEVICES	51	R1	-	(55)
COMPANY 33	357.00	UNDERGROUND CONDUIT	65	R4	-	0
COMPANY 33	358.00	UNDERGROUND CONDUCTORS AND DEVICES	65	R3	-	(20)
COMPANY 33	359.00	ROADS AND TRAILS	75	R4	-	(10)
COMPANY 33	361.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(15)
COMPANY 33	362.00	STATION EQUIPMENT	45	R1.5	-	(10)
COMPANY 33	363.00	ENERGY STORAGE EQUIPMENT	15	S3	-	0
COMPANY 33	364.10	POLES, TOWERS AND FIXTURES - WOOD POLES	40	R2	-	(100)
COMPANY 33	364.30	POLES, TOWERS AND FIXTURES - CONCRETE TOWERS	50	R1.5	-	(100)
COMPANY 33	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R1	-	(80)
COMPANY 33	366.00	UNDERGROUND CONDUIT - ENCASED	70	R3	-	0
COMPANY 33	366.00	UNDERGROUND CONDUIT - NOT ENCASED	50	R4	-	0
COMPANY 33	367.10	UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	35	R2	-	0
COMPANY 33	367.20	UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	42	S0	-	(5)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 33	368.00	LINE TRANSFORMERS	34	S0	-	(15)
COMPANY 33	369.10	SERVICES - OVERHEAD	53	R1	-	(125)
COMPANY 33	369.20	SERVICES - UNDERGROUND	45	R2	-	(15)
COMPANY 33	370.00	METERS	38	R2	-	(30)
COMPANY 33	370.10	METERS - AMR AND ELECTRONIC	20	R2.5	-	(30)
COMPANY 33	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	L0	-	(15)
COMPANY 33	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	O1	-	(15)
COMPANY 33	390.00	STRUCTURES AND IMPROVEMENTS	55	R1.5	-	(10)
COMPANY 33	392.10	PASSENGER CARS AND VANS	6	L2.5	-	15
COMPANY 33	392.20	LIGHT TRUCKS	9	L3	-	15
COMPANY 33	392.20	TRACTORS	9	L2.5	-	5
COMPANY 33	392.40	HEAVY TRUCKS	12	S3	-	15
COMPANY 33	392.40	LARGE TANKERS	9	L2.5	-	5
COMPANY 33	392.50	TRAILERS	20	L1	-	15
COMPANY 33	396.00	POWER OPERATED EQUIPMENT	11	L1.5	-	15
COMPANY 33	397.30	FIBER OPTIC EQUIPMENT	20	S2	-	0
COMPANY 34	311.00	STRUCTURES AND IMPROVEMENTS	110	R2.5	Y	(4) - (14)
COMPANY 34	312.00	BOILER PLANT EQUIPMENT	65	R1.5	Y	(4) - (14)
COMPANY 34	313.00	ENGINES AND GENERATORS	30	R2.5	-	10
COMPANY 34	314.00	TURBOGENERATOR UNITS	75	R1.5	Y	(4) - (14)
COMPANY 34	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R1.5	Y	(4) - (14)
COMPANY 34	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2	Y	(4) - (14)
COMPANY 34	331.00	STRUCTURES AND IMPROVEMENTS	100	S1	Y	(50)
COMPANY 34	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S1	Y	(50)
COMPANY 34	333.00	WATER WHEELS, TURBINES AND GENERATORS	75	S2.5	Y	(50)
COMPANY 34	334.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1.5	Y	(50)
COMPANY 34	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	Y	(50)
COMPANY 34	340.00	LAND AND LAND RIGHTS - RIGHTS	75	R3	Y	0
COMPANY 34	341.00	STRUCTURES AND IMPROVEMENTS	65	R4	Y	(5)
COMPANY 34	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	S2.5	Y	(5)
COMPANY 34	343.00	PRIME MOVERS	50	S3	Y	(5)
COMPANY 34	344.00	GENERATORS	55	R4	Y	(5)
COMPANY 34	344.02	GENERATORS - WIND	55	R2.5	Y	(1) - (4)
COMPANY 34	344.99	GENERATORS - PORTABLE POWER MODULES	55	R4	Y	25
COMPANY 34	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	S2.5	Y	(5)
COMPANY 34	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	50	R3	Y	(1) - (4)
COMPANY 34	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S2	Y	(5)
COMPANY 34	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	40	S2.5	Y	(1) - (3)
COMPANY 34	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 34	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(10)
COMPANY 34	353.00	STATION EQUIPMENT	60	R1	-	(5)
COMPANY 34	354.00	TOWERS AND FIXTURES	75	R4	-	(25)
COMPANY 34	355.00	POLES AND FIXTURES	52	R2.5	-	(30)
COMPANY 34	356.00	OVERHEAD CONDUCTORS AND DEVICES	57	R3	-	(35)
COMPANY 34	357.00	UNDERGROUND CONDUIT	60	R4	-	(10)
COMPANY 34	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R4	-	(10)
COMPANY 34	359.00	ROADS AND TRAILS	75	R4	-	0
COMPANY 34	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 34	361.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(20)
COMPANY 34	362.00	STATION EQUIPMENT	60	R2.5	-	(10)
COMPANY 34	364.00	POLES, TOWERS AND FIXTURES	54	R3	-	(60)
COMPANY 34	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R1.5	-	(50)
COMPANY 34	366.00	UNDERGROUND CONDUIT	65	R4	-	(50)
COMPANY 34	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2	-	(30)
COMPANY 34	368.00	LINE TRANSFORMERS	45	R2	-	(5)
COMPANY 34	369.00	SERVICES	65	R4	-	(100)
COMPANY 34	370.00	METERS	20	L1.5	-	(5)
COMPANY 34	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	34	S0.5	-	(30)
COMPANY 34	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40	R1.5	-	(30)
COMPANY 34	389.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 34	390.00	STRUCTURES AND IMPROVEMENTS	42	S0	-	(5)
COMPANY 34	391.00	OFFICE FURNITURE AND EQUIPMENT	10	SQ	-	0
COMPANY 34	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 34	392.10	PASSENGER CARS AND VANS	10	L3	-	10
COMPANY 34	392.20	LIGHT TRUCKS	15	L2.5	-	10
COMPANY 34	392.40	HEAVY TRUCKS	14	L3	-	10
COMPANY 34	392.50	TRAILERS	26	S0.5	-	10
COMPANY 34	392.60	AIRPLANES	10	S1	-	40
COMPANY 34	393.00	STORES EQUIPMENT	10	SQ	-	0
COMPANY 34	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15	SQ	-	0
COMPANY 34	395.00	LABORATORY EQUIPMENT	10	SQ	-	0
COMPANY 34	396.00	POWER OPERATED EQUIPMENT	16	L1	-	20
COMPANY 34	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 34	397.10	TELEPHONE AND DATA COLLECTION EQUIPMENT	8	SQ	-	0
COMPANY 34	398.00	MISCELLANEOUS EQUIPMENT	10	SQ	-	0
COMPANY 35	310.00	LAND AND LAND RIGHTS - RIGHTS	60	L2	Y	(6) - (50)
COMPANY 35	311.00	STRUCTURES AND IMPROVEMENTS	60	L2	Y	(6) - (50)
COMPANY 35	312.00	BOILER PLANT EQUIPMENT	60	L2	Y	(6) - (50)
COMPANY 35	313.00	ENGINES AND GENERATORS	60	L2	Y	(6) - (50)
COMPANY 35	314.00	TURBOGENERATOR UNITS	60	L2	Y	(6) - (50)
COMPANY 35	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	L2	Y	(6) - (50)
COMPANY 35	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	L2	Y	(6) - (50)
COMPANY 35	330.00	LAND AND LAND RIGHTS - RIGHTS	95	S1.5	Y	(20) - (445)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 35	331.00	STRUCTURES AND IMPROVEMENTS	95	S1.5	Y	(20) - (445)
COMPANY 35	332.00	RESERVOIRS, DAMS AND WATERWAYS	95	S1.5	Y	(20) - (445)
COMPANY 35	333.00	WATER WHEELS, TURBINES AND GENERATORS	95	S1.5	Y	(20) - (445)
COMPANY 35	334.00	ACCESSORY ELECTRIC EQUIPMENT	95	S1.5	Y	(20) - (445)
COMPANY 35	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	95	S1.5	Y	(20) - (445)
COMPANY 35	336.00	ROADS, RAILROADS AND BRIDGES	95	S1.5	Y	(20) - (445)
COMPANY 35	340.00	LAND AND LAND RIGHTS - RIGHTS	90	S0.5	Y	(11) - (32)
COMPANY 35	341.00	STRUCTURES AND IMPROVEMENTS	90	S0.5	Y	(11) - (32)
COMPANY 35	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	90	S0.5	Y	(11) - (32)
COMPANY 35	343.00	PRIME MOVERS	90	S0.5	Y	(11) - (32)
COMPANY 35	344.00	GENERATORS	90	S0.5	Y	(11) - (32)
COMPANY 35	344.02	GENERATORS - WIND	-	SQ	Y	(50)
COMPANY 35	345.00	ACCESSORY ELECTRIC EQUIPMENT	90	S0.5	Y	(11) - (32)
COMPANY 35	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	90	S0.5	Y	(11) - (32)
COMPANY 35	351.00	EASEMENTS	80	SQ	-	0
COMPANY 35	353.00	STATION EQUIPMENT	42	R2.5	-	(5)
COMPANY 35	354.00	TOWERS AND FIXTURES	55	S3	-	(35)
COMPANY 35	355.00	POLES AND FIXTURES	47	R2	-	(40)
COMPANY 35	356.00	OVERHEAD CONDUCTORS AND DEVICES	45	R3	-	(10)
COMPANY 35	357.00	UNDERGROUND CONDUIT	65	S3	-	0
COMPANY 35	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R4	-	0
COMPANY 35	359.00	ROADS AND TRAILS	65	SQ	-	0
COMPANY 35	360.00	LAND AND LAND RIGHTS - RIGHTS	60	SQ	-	0
COMPANY 35	361.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	(5)
COMPANY 35	362.00	STATION EQUIPMENT	48	R1.5	-	(5)
COMPANY 35	362.10	STATION EQUIPMENT - SCADA	14	R2.5	-	0
COMPANY 35	364.00	POLES, TOWERS AND FIXTURES	38	R2.5	-	(40)
COMPANY 35	365.00	OVERHEAD CONDUCTORS AND DEVICES	38	R2.5	-	(15)
COMPANY 35	366.00	UNDERGROUND CONDUIT	65	S3	-	0
COMPANY 35	367.00	UNDERGROUND CONDUCTORS AND DEVICES	43	R3	-	(25)
COMPANY 35	368.00	LINE TRANSFORMERS	30	R1	-	(20)
COMPANY 35	369.00	SERVICES	42	S3	-	(75)
COMPANY 35	370.00	METERS	25	S2	-	0
COMPANY 35	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	R2	-	(30)
COMPANY 35	389.00	LAND AND LAND RIGHTS - RIGHTS	50	SQ	-	0
COMPANY 35	390.00	STRUCTURES AND IMPROVEMENTS	40	R3	-	(5)
COMPANY 35	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 35	391.30	COMPUTER HARDWARE	5	SQ	-	0
COMPANY 35	391.40	SOFTWARE	10	SQ	-	0
COMPANY 35	392.00	TRANSPORTATION EQUIPMENT	13	R0.5	-	10
COMPANY 35	393.00	STORES EQUIPMENT	15	SQ	-	0
COMPANY 35	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 35	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 35	397.00	COMMUNICATION EQUIPMENT	20	R3	-	0
COMPANY 35	397.60	COMMUNICATION EQUIPMENT - SCADA	15	S1	-	0
COMPANY 35	397.60	REMOTE MONITORING EQUIPMENT	12	R2.5	-	0
COMPANY 35	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 35	399.99	MINING EQUIPMENT	40	R2	Y	(5)
COMPANY 35	399.99	ROADS, BRIDGES AND TRAILS	-	SQ	Y	0
COMPANY 36	311.00	STRUCTURES AND IMPROVEMENTS	90	L0.5	Y	(25)
COMPANY 36	312.00	BOILER PLANT EQUIPMENT	60	L0.5	Y	(25)
COMPANY 36	314.00	TURBOGENERATOR UNITS	35	L0	Y	(25)
COMPANY 36	315.00	ACCESSORY ELECTRIC EQUIPMENT	45	S0.5	Y	(25)
COMPANY 36	315.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2.5	Y	(25)
COMPANY 36	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S1	Y	(25)
COMPANY 36	341.00	STRUCTURES AND IMPROVEMENTS	95	R1	Y	(10)
COMPANY 36	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	70	L0.5	Y	(10)
COMPANY 36	344.00	GENERATORS	55	S1	Y	(10)
COMPANY 36	345.00	ACCESSORY ELECTRIC EQUIPMENT	60	R1.5	Y	(10)
COMPANY 36	352.00	STRUCTURES AND IMPROVEMENTS	70	R2	-	(50)
COMPANY 36	353.00	STATION EQUIPMENT	50	S0	-	(35)
COMPANY 36	354.00	TOWERS AND FIXTURES	65	R4	-	(40)
COMPANY 36	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R2	-	(35)
COMPANY 36	357.00	UNDERGROUND CONDUIT	70	S4	-	(15)
COMPANY 36	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	-	(15)
COMPANY 36	361.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(50)
COMPANY 36	362.00	STATION EQUIPMENT	50	R1.5	-	(50)
COMPANY 36	364.00	POLES, TOWERS AND FIXTURES	60	R1.5	-	(120)
COMPANY 36	365.00	OVERHEAD CONDUCTORS AND DEVICES	65	R0.5	-	(80)
COMPANY 36	366.00	UNDERGROUND CONDUIT	80	R2.5	-	(60)
COMPANY 36	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R0.5	-	(90)
COMPANY 36	368.10	LINE TRANSFORMERS - OVERHEAD	33	R0.5	-	(20)
COMPANY 36	368.20	LINE TRANSFORMERS - UNDERGROUND	33	S0	-	(20)
COMPANY 36	369.10	SERVICES - OVERHEAD	65	R1	-	(185)
COMPANY 36	369.20	SERVICES - UNDERGROUND	70	R1	-	(160)
COMPANY 36	370.10	METERS - AMI	20	S2	-	0
COMPANY 36	370.20	METER INSTALLATIONS - AMI	20	S2	-	0
COMPANY 36	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	60	R2	-	(5)
COMPANY 36	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	50	R0.5	-	(120)
COMPANY 36	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	70	R0.5	-	(120)
COMPANY 36	390.00	STRUCTURES AND IMPROVEMENTS	55	S0	-	(40)
COMPANY 37	352.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(5)
COMPANY 37	353.00	STATION EQUIPMENT	44	S0.5	-	(15)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 37	354.00	TOWERS AND FIXTURES	65	R3	-	(30)
COMPANY 37	355.00	POLES AND FIXTURES	55	R2	-	(25)
COMPANY 37	355.10	POLES AND FIXTURES - RIGHT OF WAY CLEARING	55	R2	-	0
COMPANY 37	356.00	OVERHEAD CONDUCTORS AND DEVICES	57	R1.5	-	(20)
COMPANY 37	357.00	UNDERGROUND CONDUIT	55	R4	-	0
COMPANY 37	358.00	UNDERGROUND CONDUCTORS AND DEVICES	41	R2	-	(10)
COMPANY 37	359.00	ROADS AND TRAILS	65	R1.5	-	0
COMPANY 37	360.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 37	361.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 37	362.00	STATION EQUIPMENT	42	R1	-	20
COMPANY 37	364.00	POLES, TOWERS AND FIXTURES	48	R1	-	(20)
COMPANY 37	365.00	OVERHEAD CONDUCTORS AND DEVICES	53	R0.5	-	(10)
COMPANY 37	366.00	UNDERGROUND CONDUIT	55	R2	-	(1)
COMPANY 37	367.00	UNDERGROUND CONDUCTORS AND DEVICES	53	R2	-	(10)
COMPANY 37	368.00	LINE TRANSFORMERS	41	R1.5	-	(15)
COMPANY 37	369.00	SERVICES	46	R0.5	-	(35)
COMPANY 37	370.00	METERS	29	S0	-	0
COMPANY 37	370.10	METERS - AMI	20	S3	-	0
COMPANY 37	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	20	S4	-	0
COMPANY 37	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26	L0	-	(10)
COMPANY 37	390.00	STRUCTURES AND IMPROVEMENTS	45	R2.5	-	(5)
COMPANY 37	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 37	391.20	HANDHELD EQUIPMENT	5	SQ	-	0
COMPANY 37	391.30	DISPATCH COMPUTERS AND DATA PROCESSING EQUIPMENT	5	SQ	-	0
COMPANY 37	391.30	WORK MANAGEMENT SYSTEM HARDWARE	10	SQ	-	0
COMPANY 37	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 37	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 37	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 37	397.00	COMMUNICATION EQUIPMENT	25	SQ	-	0
COMPANY 37	397.70	COMMUNICATION EQUIPMENT - AMI	20	S3	-	(10)
COMPANY 37	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 38	311.00	STRUCTURES AND IMPROVEMENTS	80	R1	Y	0
COMPANY 38	312.00	BOILER PLANT EQUIPMENT	50	L2	Y	0
COMPANY 38	314.00	TURBOGENERATOR UNITS	50	S1	Y	0
COMPANY 38	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2	Y	0
COMPANY 38	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	25	L2	Y	0
COMPANY 38	321.00	STRUCTURES AND IMPROVEMENTS	95	R2.5	Y	0
COMPANY 38	322.00	REACTOR PLANT EQUIPMENT	45	S0	Y	0
COMPANY 38	323.00	TURBOGENERATOR UNITS	40	S0.5	Y	0
COMPANY 38	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2	Y	0
COMPANY 38	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2	Y	0
COMPANY 38	331.00	STRUCTURES AND IMPROVEMENTS	120	R2	Y	0
COMPANY 38	331.10	WILDLIFE FACILITIES	50	R2	-	0
COMPANY 38	331.20	RECREATION AND SIGNS	30	R2	-	0
COMPANY 38	332.00	RESERVOIRS, DAMS AND WATERWAYS	125	R2	Y	0
COMPANY 38	333.00	WATER WHEELS, TURBINES AND GENERATORS	60	R1.5	Y	0
COMPANY 38	334.00	ACCESSORY ELECTRIC EQUIPMENT	55	R0.5	Y	0
COMPANY 38	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1.5	Y	0
COMPANY 38	336.00	ROADS, RAILROADS AND BRIDGES	75	R2	Y	0
COMPANY 38	341.00	STRUCTURES AND IMPROVEMENTS	60	R3	Y	0
COMPANY 38	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R2.5	Y	0
COMPANY 38	343.00	PRIME MOVERS	45	R2	Y	0
COMPANY 38	344.00	GENERATORS	35	S0	Y	0
COMPANY 38	344.01	GENERATORS - SOLAR	45	S1	Y	0
COMPANY 38	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	R3	Y	0
COMPANY 38	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2.5	Y	0
COMPANY 38	352.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	0
COMPANY 38	352.99	STRUCTURES AND IMPROVEMENTS - RADIO STATIONS	50	R3	-	0
COMPANY 38	353.00	STATION EQUIPMENT	50	R2.5	-	0
COMPANY 38	354.00	TOWERS AND FIXTURES	65	S1	-	0
COMPANY 38	355.00	POLES AND FIXTURES	65	S1	-	0
COMPANY 38	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R4	-	0
COMPANY 38	390.00	STRUCTURES AND IMPROVEMENTS	40	R1	-	0
COMPANY 38	390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	40	R1	-	0
COMPANY 38	391.30	OFFICE FURNITURE AND EQUIPMENT - HARDWARE AND INFRASTRUCTURE	7	SQ	-	0
COMPANY 38	391.40	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7	SQ	-	0
COMPANY 38	392.00	TRANSPORTATION EQUIPMENT	10	S2	-	0
COMPANY 38	392.60	TRANSPORTATION EQUIPMENT - AIRCRAFT	12	SQ	-	0
COMPANY 38	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 38	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 38	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 38	396.00	POWER OPERATED EQUIPMENT	23	S2.5	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - SUBSTATION	35	R2.5	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - TRANSMISSION LINES	25	S2.5	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - RADIO STATIONS	45	R2	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - OTHER PRODUCTION	25	S3	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - GENERAL PLANT	20	SQ	-	0
COMPANY 38	397.00	COMMUNICATION EQUIPMENT - IT	15	SQ	-	0
COMPANY 38	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 39	350.00	LAND AND LAND RIGHTS - EASEMENTS	70	S3	-	0
COMPANY 39	352.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(15)
COMPANY 39	353.00	STATION EQUIPMENT	45	S0.5	-	(15)
COMPANY 39	354.00	TOWERS AND FIXTURES	70	R4	-	(30)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 39	355.00	POLES AND FIXTURES	55	R3	-	(50)
COMPANY 39	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R1.5	-	(20)
COMPANY 39	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	65	R1.5	-	0
COMPANY 39	357.00	UNDERGROUND CONDUIT	45	R3	-	0
COMPANY 39	358.00	UNDERGROUND CONDUCTORS AND DEVICES	35	S3	-	(5)
COMPANY 39	359.00	ROADS AND TRAILS	65	R4	-	0
COMPANY 39	360.00	LAND AND LAND RIGHTS - EASEMENTS	70	S3	-	0
COMPANY 39	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(15)
COMPANY 39	362.00	STATION EQUIPMENT	45	S0.5	-	(15)
COMPANY 39	364.00	POLES, TOWERS AND FIXTURES	55	R1	-	(100)
COMPANY 39	365.00	OVERHEAD CONDUCTORS AND DEVICES	65	R1.5	-	(100)
COMPANY 39	365.10	OVERHEAD CONDUCTORS AND DEVICES - CAPACITORS	30	R1	-	(40)
COMPANY 39	366.00	UNDERGROUND CONDUIT	75	R3	-	(50)
COMPANY 39	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R4	-	(30)
COMPANY 39	368.10	LINE TRANSFORMERS - OVERHEAD	45	R0.5	-	(15)
COMPANY 39	368.20	LINE TRANSFORMERS - UNDERGROUND	45	R0.5	-	(15)
COMPANY 39	369.10	SERVICES-OVERHEAD	65	R3	-	(110)
COMPANY 39	369.20	SERVICES - UNDERGROUND	65	R3	-	(110)
COMPANY 39	370.00	METERS - ELECTROMECHANICAL	25	L0	-	0
COMPANY 39	370.10	METERS - SOLID STATE	20	S2.5	-	0
COMPANY 39	370.20	METER INSTALLATIONS - ELECTROMECHANICAL	25	L0	-	0
COMPANY 39	370.20	METER INSTALLATIONS - SOLID STATE	20	S2.5	-	0
COMPANY 39	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	R0.5	-	0
COMPANY 39	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	40	R0.5	-	(50)
COMPANY 39	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	40	R0.5	-	(50)
COMPANY 39	389.00	LAND AND LAND RIGHTS - EASEMENTS	50	R3	-	0
COMPANY 39	390.00	STRUCTURES AND IMPROVEMENTS	45	S0	-	(30)
COMPANY 39	392.10	PASSENGER CARS AND VANS	9	S1.5	-	10
COMPANY 39	392.20	LIGHT TRUCKS	9	S1.5	-	10
COMPANY 39	392.40	HEAVY TRUCKS	12	S3	-	5
COMPANY 39	392.50	TRAILERS	12	S3	-	5
COMPANY 39	396.00	POWER OPERATED EQUIPMENT	18	R3	-	15
COMPANY 40	311.00	STRUCTURES AND IMPROVEMENTS	100	R3	Y	(5)
COMPANY 40	312.00	BOILER PLANT EQUIPMENT	70	R4	Y	(5)
COMPANY 40	313.00	ENGINES AND GENERATORS	55	R2.5	Y	0
COMPANY 40	314.00	TURBOGENERATOR UNITS	75	R2.5	Y	(5)
COMPANY 40	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	S4	Y	(5)
COMPANY 40	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	70	S2.5	Y	(5)
COMPANY 40	341.00	STRUCTURES AND IMPROVEMENTS	60	R4	Y	0
COMPANY 40	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	35	S2	Y	0
COMPANY 40	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R4	Y	0
COMPANY 40	343.00	PRIME MOVERS	40	S1	Y	0
COMPANY 40	344.00	GENERATORS	45	S3	Y	0
COMPANY 40	344.01	GENERATORS - SOLAR	25	S2.5	Y	0
COMPANY 40	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	S1.5	Y	0
COMPANY 40	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	25	S2.5	Y	0
COMPANY 40	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R4	Y	0
COMPANY 40	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R3	-	0
COMPANY 40	352.00	STRUCTURES AND IMPROVEMENTS	75	R4	-	0
COMPANY 40	353.00	STATION EQUIPMENT	50	R4	-	0
COMPANY 40	354.00	TOWERS AND FIXTURES	75	R4	-	0
COMPANY 40	355.00	POLES AND FIXTURES	55	S3	-	0
COMPANY 40	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R5	-	0
COMPANY 40	359.00	ROADS AND TRAILS	70	R3	-	0
COMPANY 40	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 40	361.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	0
COMPANY 40	362.00	STATION EQUIPMENT	65	R2	-	0
COMPANY 40	364.00	POLES, TOWERS AND FIXTURES	45	R3	-	0
COMPANY 40	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R2.5	-	0
COMPANY 40	366.00	UNDERGROUND CONDUIT	65	R4	-	0
COMPANY 40	367.00	UNDERGROUND CONDUCTORS AND DEVICES	41	S2	-	0
COMPANY 40	368.00	LINE TRANSFORMERS	52	R3	-	0
COMPANY 40	369.00	SERVICES	65	S3	-	0
COMPANY 40	370.00	METERS	35	R2.5	-	0
COMPANY 40	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	R2	-	0
COMPANY 40	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	55	R3	-	0
COMPANY 40	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	80	R2.5	Y	0
COMPANY 40	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	40	S0.5	-	0
COMPANY 40	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 40	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 40	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 40	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 40	396.00	POWER OPERATED EQUIPMENT	21	R2.5	-	0
COMPANY 40	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 40	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 41	360.00	LAND RIGHTS	50	S4	-	0
COMPANY 41	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(10)
COMPANY 41	362.00	STATION EQUIPMENT	55	R1	-	(10)
COMPANY 41	364.00	POLES, TOWERS AND FIXTURES	55	R1	-	(100)
COMPANY 41	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R0.5	-	(50)
COMPANY 41	366.00	UNDERGROUND CONDUIT	45	R2.5	-	(35)
COMPANY 41	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R3	-	(30)
COMPANY 41	368.00	LINE TRANSFORMERS	40	R1.5	-	(30)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 41	369.10	SERVICES - OVERHEAD	60	R1.5	-	(35)
COMPANY 41	369.20	SERVICES - UNDERGROUND	50	R4	-	(55)
COMPANY 41	370.00	METERS	20	S3	-	(3)
COMPANY 41	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	O1	-	(60)
COMPANY 41	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50	R0.5	-	(45)
COMPANY 41	389.00	LAND RIGHTS	55	R4	-	0
COMPANY 41	390.00	STRUCTURES AND IMPROVEMENTS	50	R2	-	(20)
COMPANY 41	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14	S1.5	-	10
COMPANY 41	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16	L2	-	5
COMPANY 41	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	35	S2.5	-	5
COMPANY 41	396.10	HEAVY POWER OPERATED EQUIPMENT	15	L0	-	20
COMPANY 41	396.20	LIGHT POWER OPERATED EQUIPMENT	9	S3	-	10
COMPANY 42	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 42	361.00	STRUCTURES AND IMPROVEMENTS	65	R4	-	(10)
COMPANY 42	362.00	STATION EQUIPMENT	46	R2	-	(20)
COMPANY 42	364.00	POLES, TOWERS AND FIXTURES	55	R2	-	(100)
COMPANY 42	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(100)
COMPANY 42	366.00	UNDERGROUND CONDUIT	70	S3	-	(5)
COMPANY 42	367.00	UNDERGROUND CONDUCTORS AND DEVICES	52	R3	-	(40)
COMPANY 42	368.00	LINE TRANSFORMERS	45	R2	-	(50)
COMPANY 42	369.10	SERVICES - OVERHEAD	65	R4	-	(120)
COMPANY 42	369.20	SERVICES - UNDERGROUND	55	S3	-	(60)
COMPANY 42	370.00	METERS	25	L0.5	-	(3)
COMPANY 42	370.10	METERS - AMI	15	S2	-	(3)
COMPANY 42	371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - PRIVATE AREA LIGHTING	18	R2	-	(40)
COMPANY 42	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	38	R2	-	(30)
COMPANY 42	390.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	(10)
COMPANY 42	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 42	391.30	COMPUTER EQUIPMENT	5	SQ	-	0
COMPANY 42	392.00	TRANSPORTATION EQUIPMENT	8	L2.5	-	10
COMPANY 42	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 42	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 42	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 42	397.00	COMMUNICATION EQUIPMENT - LINE DEVICES	15	S2	-	0
COMPANY 42	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 42	397.30	COMMUNICATION EQUIPMENT - FIBER OPTIC CABLE	25	L3	-	0
COMPANY 42	397.50	COMMUNICATION EQUIPMENT - TOWERS	25	L3	-	0
COMPANY 42	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 43	303.00	MISCELLANEOUS INTANGIBLE PLANT	40	SQ	-	0
COMPANY 43	350.00	LAND AND LAND RIGHTS - RIGHTS	30	SQ	-	0
COMPANY 43	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(10)
COMPANY 43	353.00	STATION EQUIPMENT	43	S0.5	-	(10)
COMPANY 43	354.00	TOWERS AND FIXTURES	70	R3	-	(25)
COMPANY 43	355.00	POLES AND FIXTURES	55	R2.5	-	(75)
COMPANY 43	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R4	-	(40)
COMPANY 43	357.00	UNDERGROUND CONDUIT	40	S3	-	(5)
COMPANY 43	358.00	UNDERGROUND CONDUCTORS AND DEVICES	75	R3	-	(5)
COMPANY 43	389.00	LAND AND LAND RIGHTS - RIGHTS	15	SQ	-	0
COMPANY 43	390.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 43	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 43	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 43	392.00	TRANSPORTATION EQUIPMENT	19	S2.5	-	5
COMPANY 43	392.60	AIRPLANES	11	S2.5	-	25
COMPANY 43	392.70	HELICOPTERS	14	R4	-	40
COMPANY 43	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 43	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 43	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 43	396.00	POWER OPERATED EQUIPMENT	21	R1.5	-	0
COMPANY 43	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 43	397.30	FIBER OPTIC EQUIPMENT	25	S2.5	-	0
COMPANY 43	397.50	COMMUNICATION EQUIPMENT - TOWERS	25	S2	-	0
COMPANY 43	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 44	360.00	LAND AND LAND RIGHTS - RIGHTS OF WAY	80	R4	-	0
COMPANY 44	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(5)
COMPANY 44	362.00	STATION EQUIPMENT	53	R2.5	-	(19)
COMPANY 44	364.00	POLES, TOWERS AND FIXTURES	50	R2.5	-	(150)
COMPANY 44	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R1.5	-	(60)
COMPANY 44	366.00	UNDERGROUND CONDUIT	65	S3	-	(10)
COMPANY 44	367.00	UNDERGROUND CONDUCTORS AND DEVICES	48	R2.5	-	(15)
COMPANY 44	368.00	LINE TRANSFORMERS	45	R2.5	-	15
COMPANY 44	369.00	SERVICES	43	R2	-	(65)
COMPANY 44	370.00	METERS	13	L2.5	-	0
COMPANY 44	370.10	METERS - AMI	20	S3	-	0
COMPANY 44	370.10	METERS - PTs / CTs	33	L2	-	0
COMPANY 44	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	25	L2	-	0
COMPANY 44	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	29	L1	-	(20)
COMPANY 45	311.00	STRUCTURES AND IMPROVEMENTS	120	S0	Y	(10)
COMPANY 45	312.00	BOILER PLANT EQUIPMENT	60	S0	Y	(10)
COMPANY 45	314.00	TURBOGENERATOR UNITS	100	S0	Y	(10)
COMPANY 45	315.00	ACCESSORY ELECTRIC EQUIPMENT	80	R2	Y	(10)
COMPANY 45	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	70	L0	Y	(10)
COMPANY 45	341.00	STRUCTURES AND IMPROVEMENTS	70	S0	Y	(3)
COMPANY 45	344.00	GENERATORS	70	S0.5	Y	(3)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 45	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-	SQ	Y	(3)
COMPANY 45	350.00	LAND AND LAND RIGHTS - RIGHTS	70	R5	-	0
COMPANY 45	353.00	STATION EQUIPMENT	55	R3	-	(3)
COMPANY 45	354.00	TOWERS AND FIXTURES	60	R4	-	(20)
COMPANY 45	355.00	POLES AND FIXTURES	50	R2	-	(50)
COMPANY 45	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R3	-	(35)
COMPANY 45	359.00	ROADS AND TRAILS	50	S2	-	0
COMPANY 45	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R5	-	0
COMPANY 45	362.00	STATION EQUIPMENT	47	R3	-	(3)
COMPANY 45	364.00	POLES, TOWERS AND FIXTURES	43	R1.5	-	(50)
COMPANY 45	365.00	OVERHEAD CONDUCTORS AND DEVICES	51	R2.5	-	(60)
COMPANY 45	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R3	-	(10)
COMPANY 45	368.00	LINE TRANSFORMERS	35	R2.5	-	(15)
COMPANY 45	368.99	TRANSFORMER INSTALLATIONS	35	R2.5	-	(15)
COMPANY 45	369.10	SERVICES - OVERHEAD	48	R3	-	(50)
COMPANY 45	369.20	SERVICES - UNDERGROUND	45	R3	-	(10)
COMPANY 45	370.00	METERS	20	R3	-	(3)
COMPANY 45	370.20	METERS - INSTALLATIONS	30	L3	-	0
COMPANY 45	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	R1.5	-	(15)
COMPANY 45	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	25	R1.5	-	(10)
COMPANY 45	390.00	STRUCTURES AND IMPROVEMENTS	40	R1	-	0
COMPANY 45	391.20	OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 45	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 45	391.40	LARGE APPLICATION SOFTWARE	10	SQ	-	0
COMPANY 45	392.00	TRANSPORTATION EQUIPMENT	12	R3	-	10
COMPANY 45	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 45	397.00	COMMUNICATION EQUIPMENT	20	S4	-	(5)
COMPANY 45	397.60	COMMUNICATION EQUIPMENT - SCADA	15	S2	-	0
COMPANY 46	311.00	STRUCTURES AND IMPROVEMENTS	80	R2.5	Y	(15) - (50)
COMPANY 46	311.99	STRUCTURES AND IMPROVEMENTS - MPP	18	SQ	-	(15) - (24)
COMPANY 46	312.00	BOILER PLANT EQUIPMENT	62	R1	Y	(15) - (50)
COMPANY 46	312.20	BOILER PLANT EQUIPMENT - MATS	62	R1	Y	(15) - (24)
COMPANY 46	312.40	ASH AND COAL HANDLING EQUIPMENT	52	R1	Y	(15) - (24)
COMPANY 46	312.60	RAILROAD TRACK SYSTEM AND CARS	50	S1	Y	(15) - (24)
COMPANY 46	312.99	ASH AND COAL HANDLING EQUIPMENT - MPP	18	SQ	-	(24)
COMPANY 46	312.99	BOILER PLANT EQUIPMENT - MPP	18	SQ	-	(15) - (24)
COMPANY 46	314.00	TURBOGENERATOR UNITS	52	R1.5	Y	(15) - (50)
COMPANY 46	314.99	TURBOGENERATOR UNITS - MPP	18	SQ	-	(24)
COMPANY 46	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R2.5	Y	(15) - (50)
COMPANY 46	315.99	ACCESSORY ELECTRIC EQUIPMENT - MPP	18	SQ	-	(15) - (24)
COMPANY 46	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1.5	Y	(15) - (50)
COMPANY 46	316.99	MISCELLANEOUS POWER PLANT EQUIPMENT - MPP	18	SQ	-	(15) - (24)
COMPANY 46	341.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	Y	(4) - (11)
COMPANY 46	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R4	Y	(4) - (11)
COMPANY 46	343.00	PRIME MOVERS	50	S2.5	Y	(4) - (11)
COMPANY 46	344.00	GENERATORS	50	S1.5	Y	(4) - (11)
COMPANY 46	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	S2.5	Y	(4) - (11)
COMPANY 46	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S2.5	Y	(4) - (11)
COMPANY 46	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R4	-	0
COMPANY 46	351.00	ENERGY STORAGE EQUIPMENT	15	S1	-	(5)
COMPANY 46	352.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(20)
COMPANY 46	353.00	STATION EQUIPMENT	55	S0	-	(10)
COMPANY 46	353.99	STATION EQUIPMENT - MPP	18	SQ	-	(10)
COMPANY 46	354.00	TOWERS AND FIXTURES	75	R3	-	(40)
COMPANY 46	355.00	POLES AND FIXTURES	65	R2.5	-	(50)
COMPANY 46	355.99	POLES AND FIXTURES - MPP	18	SQ	-	(10)
COMPANY 46	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(30)
COMPANY 46	357.00	UNDERGROUND CONDUIT	55	R3	-	0
COMPANY 46	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 46	361.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(20)
COMPANY 46	362.00	STATION EQUIPMENT	55	R1.5	-	(10)
COMPANY 46	364.00	POLES, TOWERS AND FIXTURES	52	R3	-	(100)
COMPANY 46	365.00	OVERHEAD CONDUCTORS AND DEVICES	46	R3	-	(90)
COMPANY 46	366.00	UNDERGROUND CONDUIT	55	S0.5	-	(15)
COMPANY 46	367.00	UNDERGROUND CONDUCTORS AND DEVICES	37	S1.5	-	(15)
COMPANY 46	368.00	LINE TRANSFORMERS	46	S0	-	0
COMPANY 46	369.00	SERVICES	44	R4	-	(80)
COMPANY 46	370.00	METERS	29	S0	-	0
COMPANY 46	370.10	METERS - SMART METERS	7	L3	-	0
COMPANY 46	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	32	R3	-	(50)
COMPANY 46	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	40	S1.5	-	(20)
COMPANY 46	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	80	R0.5	-	(25)
COMPANY 46	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R3	-	(5)
COMPANY 46	391.00	OFFICE FURNITURE AND EQUIPMENT	21	SQ	-	0
COMPANY 46	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 46	392.00	TRANSPORTATION EQUIPMENT	11	S1	-	15
COMPANY 46	393.00	STORES EQUIPMENT	27	SQ	-	0
COMPANY 46	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 46	395.00	LABORATORY EQUIPMENT	23	SQ	-	0
COMPANY 46	396.00	POWER OPERATED EQUIPMENT	16	SQ	-	0
COMPANY 46	397.00	COMMUNICATION EQUIPMENT	18	SQ	-	0
COMPANY 46	398.00	MISCELLANEOUS EQUIPMENT	27	SQ	-	0
COMPANY 47	311.00	STRUCTURES AND IMPROVEMENTS	90	S1.5	Y	(1) - (4)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 47	312.00	BOILER PLANT EQUIPMENT	65	R3	Y	(1) - (4)
COMPANY 47	312.60	RAIL CARS	28	S0	-	0
COMPANY 47	314.00	TURBOGENERATOR UNITS	55	R2	Y	(1) - (4)
COMPANY 47	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2.5	Y	(1) - (4)
COMPANY 47	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1	Y	(1) - (4)
COMPANY 47	331.00	STRUCTURES AND IMPROVEMENTS	110	R2.5	Y	(31) - (176)
COMPANY 47	332.00	RESERVOIRS, DAMS AND WATERWAYS	105	R3	Y	(31) - (176)
COMPANY 47	333.00	WATER WHEELS, TURBINES AND GENERATORS	90	S1	Y	(31) - (176)
COMPANY 47	334.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2.5	Y	(31) - (176)
COMPANY 47	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R0.5	Y	(31) - (176)
COMPANY 47	336.00	ROADS, RAILROADS AND BRIDGES	75	R1.5	Y	(57) - (176)
COMPANY 47	341.00	STRUCTURES AND IMPROVEMENTS	70	R3	Y	(5) - (7)
COMPANY 47	341.02	STRUCTURES AND IMPROVEMENTS - WIND	40	R4	Y	(7) - (8)
COMPANY 47	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48	R3	Y	(5) - (10)
COMPANY 47	344.00	GENERATORS	38	R2	Y	(5) - (7)
COMPANY 47	344.01	GENERATORS - SOLAR	20	L2.5	-	(2)
COMPANY 47	344.02	GENERATORS - WIND	30	R3	Y	(7) - (8)
COMPANY 47	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2.5	Y	(5) - (7)
COMPANY 47	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	30	R2.5	Y	(7) - (8)
COMPANY 47	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2.5	Y	(5) - (7)
COMPANY 47	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	40	R2.5	Y	(7) - (8)
COMPANY 47	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(15)
COMPANY 47	353.00	STATION EQUIPMENT	57	R2	-	(15)
COMPANY 47	354.00	TOWERS AND FIXTURES	70	S3	-	(10)
COMPANY 47	355.00	POLES AND FIXTURES	50	R1	-	(50)
COMPANY 47	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(20)
COMPANY 47	359.00	ROADS AND TRAILS	65	R3	-	0
COMPANY 47	361.00	STRUCTURES AND IMPROVEMENTS	65	R2	-	(25)
COMPANY 47	362.00	STATION EQUIPMENT	55	S0	-	(20)
COMPANY 47	363.00	STORAGE BATTERY	15	L3	-	(5)
COMPANY 47	364.00	POLES, TOWERS AND FIXTURES	45	R1	-	(50)
COMPANY 47	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	S0.5	-	(70)
COMPANY 47	366.00	UNDERGROUND CONDUIT	80	R4	-	(10)
COMPANY 47	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	S1.5	-	(70)
COMPANY 47	368.00	LINE TRANSFORMERS	50	R2.5	-	(15)
COMPANY 47	369.10	SERVICES - OVERHEAD	48	R2	-	(30)
COMPANY 47	369.20	SERVICES - UNDERGROUND	50	R4	-	(30)
COMPANY 47	370.00	METERS	29	R2	-	(10)
COMPANY 47	370.00	METERS - RETAINED	16	L0.5	-	(10)
COMPANY 47	370.10	METERS - AMI	15	S2.5	-	(10)
COMPANY 47	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R4	-	0
COMPANY 47	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - FIXTURES, ORNAMENTAL POSTS AND DEVICES	25	L1	-	(30)
COMPANY 47	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - SENTINEL LIGHTING EQUIPMENT	29	L0.5	-	(30)
COMPANY 47	373.99	STREET LIGHTING AND SIGNAL SYSTEMS - CIRCUITS	40	L2.5	-	(30)
COMPANY 47	390.00	STRUCTURES AND IMPROVEMENTS	40	R0.5	-	(5)
COMPANY 47	390.30	LEASEHOLDS	-	SQ	Y	0
COMPANY 47	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 47	391.30	COMPUTERS	5	SQ	-	0
COMPANY 47	392.10	AUTOS	11	S1.5	-	5
COMPANY 47	392.20	LIGHT DUTY TRUCKS	13	L2.5	-	5
COMPANY 47	392.30	MEDIUM DUTY TRUCKS	16	S1.5	-	5
COMPANY 47	392.40	HEAVY DUTY TRUCKS	20	S2	-	5
COMPANY 47	392.50	TRAILERS	30	S0	-	5
COMPANY 47	392.70	HELICOPTER	20	S4	-	5
COMPANY 47	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 47	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 47	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 47	396.10	DIGGER	16	R2.5	-	10
COMPANY 47	396.20	CONSTRUCTION EQUIPMENT	19	L1.5	-	10
COMPANY 47	396.20	CRANE	22	S2.5	-	10
COMPANY 47	396.20	MANLIFT	14	S1.5	-	10
COMPANY 47	397.00	LINE EQUIPMENT	15	SQ	-	0
COMPANY 47	397.10	TELEPHONE EQUIPMENT	15	SQ	-	0
COMPANY 47	397.20	RADIO, MICROWAVE AND TERMINAL EQUIPMENT	15	SQ	-	0
COMPANY 47	397.60	MOBILE RADIO EQUIPMENT	15	SQ	-	0
COMPANY 47	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 48	361.00	STRUCTURES AND IMPROVEMENTS	55	h2.75	-	-
COMPANY 48	362.00	STATION EQUIPMENT	45	h1.75	-	-
COMPANY 48	364.00	POLES, TOWERS AND FIXTURES	55	h1.50	-	-
COMPANY 48	365.00	OVERHEAD CONDUCTORS AND DEVICES	65	h1.75	-	-
COMPANY 48	365.10	OVERHEAD CONDUCTORS AND DEVICES - CAPACITORS	30	h1.50	-	-
COMPANY 48	366.00	UNDERGROUND CONDUIT	75	h3.00	-	-
COMPANY 48	367.00	UNDERGROUND CONDUCTORS AND DEVICES	65	h3.00	-	-
COMPANY 48	368.00	LINE TRANSFORMERS	45	h1.50	-	-
COMPANY 48	369.10	SERVICES - OVERHEAD	60	h2.50	-	-
COMPANY 48	369.20	SERVICES - UNDERGROUND	60	h3.50	-	-
COMPANY 48	370.00	METERS - ELECTROMECHANICAL	25	h1.00	-	-
COMPANY 48	370.00	METERS - SOLID STATE	20	h1.00	-	-
COMPANY 48	370.20	METERS - INSTALLATIONS	25	h1.00	-	-
COMPANY 48	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	40	h2.50	-	-
COMPANY 48	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	40	h1.00	-	-
COMPANY 48	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	40	h1.00	-	-
COMPANY 48	390.00	STRUCTURES AND IMPROVEMENTS	45	h1.75	-	-

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 48	391.10	OFFICE FURNITURE	20	SQ	-	-
COMPANY 48	391.30	ELECTRONIC DATA PROCESSING	8	SQ	-	-
COMPANY 48	393.00	STORES EQUIPMENT	20	SQ	-	-
COMPANY 48	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	-
COMPANY 48	395.00	LABORATORY EQUIPMENT	25	SQ	-	-
COMPANY 48	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	-
COMPANY 48	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 49	303.00	MISCELLANEOUS INTANGIBLE PLANT	10	SQ	-	0
COMPANY 49	341.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	(3)
COMPANY 49	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	-	SQ	Y	0
COMPANY 49	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-	SQ	Y	(3)
COMPANY 49	344.00	GENERATORS	-	SQ	Y	(3)
COMPANY 49	344.01	GENERATORS - SOLAR	-	SQ	Y	0
COMPANY 49	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	-	SQ	Y	0
COMPANY 49	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR - 20-YEAR	20	S2	Y	0
COMPANY 49	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-	SQ	Y	(3)
COMPANY 49	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	-	SQ	Y	0
COMPANY 49	360.00	LAND RIGHTS	65	R4	-	0
COMPANY 49	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(5)
COMPANY 49	362.00	STATION EQUIPMENT	65	R3	-	(10)
COMPANY 49	364.00	POLES, TOWERS AND FIXTURES	65	R2	-	(50)
COMPANY 49	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R3	-	(50)
COMPANY 49	366.00	UNDERGROUND CONDUIT	70	R4	-	(10)
COMPANY 49	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R3	-	(50)
COMPANY 49	368.00	LINE TRANSFORMERS	50	R1	-	(10)
COMPANY 49	369.00	SERVICES	65	R2	-	(25)
COMPANY 49	370.00	METERS	30	R0.5	-	0
COMPANY 49	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	R2	-	(20)
COMPANY 49	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	50	R2	-	(50)
COMPANY 49	389.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 49	390.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 49	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 49	392.00	TRANSPORTATION EQUIPMENT	14	L1	-	10
COMPANY 49	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 49	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 49	396.00	POWER OPERATED EQUIPMENT	14	L1	-	10
COMPANY 49	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 49	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 50	331.00	STRUCTURES AND IMPROVEMENTS	90	R2	-	(50)
COMPANY 50	332.00	RESERVOIRS, DAMS AND WATERWAYS	90	R3	-	(60)
COMPANY 50	333.00	WATER WHEELS, TURBINES AND GENERATORS	75	R2.5	-	(75)
COMPANY 50	334.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2	-	(60)
COMPANY 50	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	-	(15)
COMPANY 50	341.00	STRUCTURES AND IMPROVEMENTS	55	R4	-	(5)
COMPANY 50	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R5	-	(20)
COMPANY 50	343.00	PRIME MOVERS	25	R4	-	(10)
COMPANY 50	344.00	GENERATORS	40	S0	-	(15)
COMPANY 50	345.00	ACCESSORY ELECTRIC EQUIPMENT	35	R2.5	-	(20)
COMPANY 50	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	S2.5	-	0
COMPANY 50	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R3	-	0
COMPANY 50	352.00	STRUCTURES AND IMPROVEMENTS	75	R3	-	(25)
COMPANY 50	353.00	STATION EQUIPMENT	54	R1	-	(20)
COMPANY 50	353.20	STATION EQUIPMENT - SUPERVISORY EQUIPMENT	34	L1.5	-	(20)
COMPANY 50	353.99	STATION EQUIPMENT - ELECTRONICS	30	R3	-	(20)
COMPANY 50	354.00	TOWERS AND FIXTURES	70	R3	-	(50)
COMPANY 50	355.00	POLES AND FIXTURES	52	R2	-	(60)
COMPANY 50	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(40)
COMPANY 50	356.10	RIGHT OF WAY CLEARING	65	R3	-	(40)
COMPANY 50	357.00	UNDERGROUND CONDUIT	40	R0.5	-	0
COMPANY 50	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2.5	-	(15)
COMPANY 50	360.00	LAND AND LAND RIGHTS - RIGHTS	75	S3	-	0
COMPANY 50	361.00	STRUCTURES AND IMPROVEMENTS	75	R2.5	-	(30)
COMPANY 50	362.00	STATION EQUIPMENT	54	R1.5	-	(35)
COMPANY 50	362.10	STATION EQUIPMENT - ELECTRONIC	22	S1	-	(35)
COMPANY 50	362.10	STATION EQUIPMENT - SUPERVISORY	29	S0.5	-	(30)
COMPANY 50	362.20	STATION EQUIPMENT - MICROWAVE	43	S1	-	(35)
COMPANY 50	364.00	POLES, TOWERS AND FIXTURES	60	R0.5	-	(50)
COMPANY 50	365.00	OVERHEAD CONDUCTORS AND DEVICES	65	R1	-	(50)
COMPANY 50	366.00	UNDERGROUND CONDUIT	70	R3	-	(50)
COMPANY 50	367.00	UNDERGROUND CONDUCTORS AND DEVICES	65	R2.5	-	(40)
COMPANY 50	368.00	LINE TRANSFORMERS	41	S0	-	(15)
COMPANY 50	369.10	SERVICES - OVERHEAD	60	R1.5	-	(100)
COMPANY 50	369.20	SERVICES - UNDERGROUND	60	R1.5	-	(40)
COMPANY 50	370.00	METERS	33	R0.5	-	0
COMPANY 50	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	23	R0.5	-	(20)
COMPANY 50	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	8	L1	-	0
COMPANY 50	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33	R0.5	-	(25)
COMPANY 50	390.00	STRUCTURES AND IMPROVEMENTS	40	R1	-	(25)
COMPANY 50	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 50	391.30	DATA HANDLING	10	SQ	-	0
COMPANY 50	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 50	392.00	TRANSPORTATION EQUIPMENT	11	L2.5	-	10
COMPANY 50	393.00	STORES EQUIPMENT	25	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 50	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 50	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 50	396.00	POWER OPERATED EQUIPMENT	13	L2.5	-	10
COMPANY 50	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 50	397.10	TELEPHONE EQUIPMENT	10	SQ	-	0
COMPANY 50	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 51	311.00	STRUCTURES AND IMPROVEMENTS	80	S1	-	0
COMPANY 51	312.00	BOILER PLANT EQUIPMENT	55	S0.5	-	0
COMPANY 51	314.00	TURBOGENERATOR UNITS	50	S1	-	0
COMPANY 51	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S2	-	0
COMPANY 51	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	R2	-	0
COMPANY 51	341.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	0
COMPANY 51	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-	SQ	Y	0
COMPANY 51	343.00	PRIME MOVERS	-	SQ	Y	0
COMPANY 51	344.00	GENERATORS	-	SQ	Y	0
COMPANY 51	345.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	0
COMPANY 51	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-	SQ	Y	0
COMPANY 51	353.00	STATION EQUIPMENT	40	R3	-	0
COMPANY 51	354.00	TOWERS AND FIXTURES	65	R3	-	(5)
COMPANY 51	355.00	POLES AND FIXTURES	50	R2.5	-	(5)
COMPANY 51	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	S2	-	(5)
COMPANY 51	359.00	ROADS AND TRAILS	60	R4	-	0
COMPANY 51	362.00	STATION EQUIPMENT	30	R3	-	0
COMPANY 51	368.00	LINE TRANSFORMERS	40	R2.5	-	0
COMPANY 51	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	-	SQ	Y	0
COMPANY 51	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	40	SQ	-	0
COMPANY 51	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 51	392.00	TRANSPORTATION EQUIPMENT	9	R0.5	-	15
COMPANY 51	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 51	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 51	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 51	396.00	POWER OPERATED EQUIPMENT	16	R0.5	-	15
COMPANY 51	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 51	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 52	361.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(20)
COMPANY 52	362.00	STATION EQUIPMENT	44	S0	-	(50)
COMPANY 52	364.00	POLES, TOWERS AND FIXTURES	55	R2	-	(100)
COMPANY 52	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(100)
COMPANY 52	366.00	UNDERGROUND CONDUIT	65	S4	-	(20)
COMPANY 52	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R4	-	(50)
COMPANY 52	368.00	LINE TRANSFORMERS	35	R2.5	-	(50)
COMPANY 52	369.10	SERVICES - OVERHEAD	60	R4	-	(100)
COMPANY 52	369.20	SERVICES - UNDERGROUND	45	R4	-	(75)
COMPANY 52	370.00	METERS	25	R0.5	-	0
COMPANY 52	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	40	R2	-	(5)
COMPANY 52	371.10	PRIVATE AREA LIGHTING	40	R2	-	(20)
COMPANY 52	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	35	S3	-	0
COMPANY 52	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	35	S0.5	-	(50)
COMPANY 52	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	35	S0.5	-	(50)
COMPANY 52	390.10	STRUCTURES AND IMPROVEMENTS	65	R0.5	Y	(5)
COMPANY 52	390.20	STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES	40	R1.5	-	(5)
COMPANY 52	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 52	391.30	DATA HANDLING AND INFORMATION SYSTEMS	5	SQ	-	0
COMPANY 52	392.00	TRANSPORTATION EQUIPMENT	12	L1.5	-	10
COMPANY 52	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 52	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 52	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 52	396.00	POWER OPERATED EQUIPMENT	18	S1	-	-
COMPANY 52	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 52	397.20	COMMUNICATION EQUIPMENT - MICROWAVE	25	S0.5	-	(5)
COMPANY 52	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 53	350.00	LAND RIGHTS	75	R4	-	0
COMPANY 53	352.00	STRUCTURES AND IMPROVEMENTS	70	R2	-	(15)
COMPANY 53	353.00	STATION EQUIPMENT	52	R2	-	(15)
COMPANY 53	354.00	TOWERS AND FIXTURES	75	R4	-	(75)
COMPANY 53	355.00	POLES AND FIXTURES	55	R3	-	(75)
COMPANY 53	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R3	-	(75)
COMPANY 53	357.00	UNDERGROUND CONDUIT	65	S4	-	(10)
COMPANY 53	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R4	-	(20)
COMPANY 53	359.00	ROADS AND TRAILS	65	R4	-	0
COMPANY 54	303.00	MISCELLANEOUS INTANGIBLE PLANT - 10-YEAR	10	SQ	-	0
COMPANY 54	303.00	MISCELLANEOUS INTANGIBLE PLANT - 15-YEAR	15	SQ	-	0
COMPANY 54	303.00	MISCELLANEOUS INTANGIBLE PLANT - 5-YEAR	5	SQ	-	0
COMPANY 54	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 54	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(50)
COMPANY 54	362.00	STATION EQUIPMENT	54	R1.5	-	(50)
COMPANY 54	364.00	POLES, TOWERS AND FIXTURES	50	R0.5	-	(100)
COMPANY 54	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R0.5	-	(45)
COMPANY 54	366.00	UNDERGROUND CONDUIT	75	R2	-	(20)
COMPANY 54	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R0.5	-	(40)
COMPANY 54	368.00	LINE TRANSFORMERS	43	R0.5	-	(10)
COMPANY 54	369.00	SERVICES	58	R1.5	-	(100)
COMPANY 54	370.00	METERS	20	S1	-	5

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 54	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	20	L0	-	(25)
COMPANY 54	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	20	L0	-	(20)
COMPANY 54	390.00	STRUCTURES AND IMPROVEMENTS	50	R1.5	-	(5)
COMPANY 54	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 54	391.30	INFORMATION SYSTEMS	5	SQ	-	0
COMPANY 54	392.00	TRANSPORTATION EQUIPMENT - OTHER	25	S3	-	10
COMPANY 54	392.00	TRANSPORTATION EQUIPMENT - ROLLING EQUIPMENT	12	S2.5	-	10
COMPANY 54	392.10	PASSENGER CARS AND VANS	7	L2.5	-	20
COMPANY 54	392.20	LIGHT TRUCKS	10	S2	-	20
COMPANY 54	392.30	MEDIUM TRUCKS	12	S2	-	20
COMPANY 54	392.40	HEAVY TRUCKS	14	S1.5	-	20
COMPANY 54	392.50	TRAILERS	20	L2	-	0
COMPANY 54	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 54	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 54	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 54	396.00	POWER OPERATED EQUIPMENT	25	R0.5	-	10
COMPANY 54	397.00	COMMUNICATION EQUIPMENT - OTHER	20	SQ	-	0
COMPANY 54	397.20	MICROWAVE EQUIPMENT	25	S2	-	0
COMPANY 54	397.60	COMMUNICATION EQUIPMENT - GPS	5	SQ	-	0
COMPANY 54	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 55	311.00	STRUCTURES AND IMPROVEMENTS	90	R2.5	Y	(15)
COMPANY 55	312.00	BOILER PLANT EQUIPMENT	75	S0.5	Y	(15)
COMPANY 55	314.00	TURBOGENERATOR UNITS	65	R2	Y	(15)
COMPANY 55	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R2.5	Y	(15)
COMPANY 55	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2	Y	(15)
COMPANY 55	341.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	Y	0
COMPANY 55	341.02	STRUCTURES AND IMPROVEMENTS - WIND	50	R3	Y	0
COMPANY 55	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R2.5	Y	(10)
COMPANY 55	343.00	PRIME MOVERS	60	R3	Y	(10)
COMPANY 55	344.00	GENERATORS	55	S2	Y	(5)
COMPANY 55	344.02	GENERATORS - WIND	30	R2.5	-	0
COMPANY 55	345.00	ACCESSORY ELECTRIC EQUIPMENT	55	S3	Y	(5)
COMPANY 55	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	30	S3	-	0
COMPANY 55	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	R1.5	Y	(5)
COMPANY 55	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	25	R2.5	-	0
COMPANY 55	361.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(5)
COMPANY 55	362.00	STATION EQUIPMENT	53	S0.5	-	(5)
COMPANY 55	364.00	POLES, TOWERS AND FIXTURES	40	R0.5	-	(60)
COMPANY 55	365.00	OVERHEAD CONDUCTORS AND DEVICES	42	O1	-	(15)
COMPANY 55	366.00	UNDERGROUND CONDUIT	70	R2.5	-	(5)
COMPANY 55	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	S0	-	0
COMPANY 55	368.00	LINE TRANSFORMERS	45	S1	-	(10)
COMPANY 55	369.10	SERVICES - OVERHEAD	40	R0.5	-	(70)
COMPANY 55	369.20	SERVICES - UNDERGROUND	55	R3	-	(15)
COMPANY 55	370.00	METERS	29	R1.5	-	0
COMPANY 55	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1.5	-	0
COMPANY 55	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	4	L2.5	-	0
COMPANY 55	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28	R0.5	-	(5)
COMPANY 56	311.00	STRUCTURES AND IMPROVEMENTS	50	S1	Y	0
COMPANY 56	312.00	BOILER PLANT EQUIPMENT	46	S0	Y	0
COMPANY 56	314.00	TURBOGENERATOR UNITS	60	S2	Y	0
COMPANY 56	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	R1.5	Y	0
COMPANY 56	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	R1.5	Y	0
COMPANY 56	391.10	OFFICE FURNITURE	25	SQ	-	0
COMPANY 56	391.20	OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 56	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 56	392.00	TRANSPORTATION EQUIPMENT	19	S2	-	15
COMPANY 56	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 56	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 56	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 56	396.00	POWER OPERATED EQUIPMENT	11	S2.5	-	20
COMPANY 56	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 56	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 57	352.10	STRUCTURES AND IMPROVEMENTS - MAJOR	55	R3	Y	-
COMPANY 57	352.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R3	-	-
COMPANY 57	353.00	STATION EQUIPMENT	41	S0	-	-
COMPANY 57	354.00	TOWERS AND FIXTURES	70	R3	-	-
COMPANY 57	355.00	POLES AND FIXTURES	50	R2.5	-	-
COMPANY 57	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R3	-	-
COMPANY 57	357.00	UNDERGROUND CONDUIT	60	R4	-	-
COMPANY 57	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R4	-	-
COMPANY 57	359.00	ROADS AND TRAILS	55	R4	-	-
COMPANY 57	361.10	STRUCTURES AND IMPROVEMENTS - MAJOR	65	R2.5	Y	-
COMPANY 57	361.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R3	-	-
COMPANY 57	362.99	STATION EQUIPMENT - COMPANY STATIONS	53	R1	-	-
COMPANY 57	362.99	STATION EQUIPMENT - CUSTOMER HIGH TENSION	40	R0.5	-	-
COMPANY 57	362.99	STATION EQUIPMENT - PORTABLE SUBSTATIONS	40	R0.5	-	-
COMPANY 57	364.00	POLES, TOWERS AND FIXTURES	50	R2	-	-
COMPANY 57	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R1	-	-
COMPANY 57	366.00	UNDERGROUND CONDUIT	70	R4	-	-
COMPANY 57	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R1.5	-	-
COMPANY 57	368.00	LINE TRANSFORMERS - NETWORK	50	R1	-	-
COMPANY 57	368.10	LINE TRANSFORMERS - OVERHEAD	40	S0	-	-

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 57	368.20	LINE TRANSFORMERS - PAD MOUNT	44	R1	-	-
COMPANY 57	368.20	LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION	40	R1.5	-	-
COMPANY 57	369.00	SERVICES	65	R3	-	-
COMPANY 57	370.00	METERS	31	R2.5	Y	-
COMPANY 57	370.10	METERS - AMR AND ELECTRONIC	10	S3	-	-
COMPANY 57	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	27	R0.5	-	-
COMPANY 57	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	55	R1.5	Y	-
COMPANY 57	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R3	-	-
COMPANY 57	391.10	OFFICE FURNITURE	20	SQ	-	-
COMPANY 57	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	-
COMPANY 57	393.00	STORES EQUIPMENT	30	SQ	-	-
COMPANY 57	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	-
COMPANY 57	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 57	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	-
COMPANY 57	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 58	360.00	LAND RIGHTS	65	R4	-	0
COMPANY 58	361.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(10)
COMPANY 58	362.00	STATION EQUIPMENT	50	R1	-	(25)
COMPANY 58	364.00	POLES, TOWERS AND FIXTURES	55	R1.5	-	(100)
COMPANY 58	365.00	OVERHEAD CONDUCTORS AND DEVICES	65	R1	-	(60)
COMPANY 58	366.00	UNDERGROUND CONDUIT	60	R4	-	(45)
COMPANY 58	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(40)
COMPANY 58	368.00	LINE TRANSFORMERS	55	R2	-	(40)
COMPANY 58	369.10	SERVICES - OVERHEAD	55	R1.5	-	(50)
COMPANY 58	369.20	SERVICES - UNDERGROUND	60	R4	-	(50)
COMPANY 58	370.00	METERS	20	S3	-	(3)
COMPANY 58	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	26	L0	-	(50)
COMPANY 58	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	O1	-	(45)
COMPANY 58	390.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(20)
COMPANY 58	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13	S2	-	10
COMPANY 58	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17	L2	-	10
COMPANY 58	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	35	S2	-	5
COMPANY 58	396.10	HEAVY POWER OPERATED EQUIPMENT	15	L2	-	15
COMPANY 58	396.20	LIGHT POWER OPERATED EQUIPMENT	9	S4	-	10
COMPANY 59	311.00	STRUCTURES AND IMPROVEMENTS - COLSTRIP	90	R1.5	Y	(14)
COMPANY 59	312.00	BOILER PLANT EQUIPMENT - COLSTRIP	75	R1	Y	(14)
COMPANY 59	314.00	TURBOGENERATOR UNITS - COLSTRIP	45	R1.5	Y	(13)
COMPANY 59	315.00	ACCESSORY ELECTRIC EQUIPMENT - COLSTRIP	60	S2	Y	(13)
COMPANY 59	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT - COLSTRIP	50	R1.5	Y	(13)
COMPANY 60	331.00	STRUCTURES AND IMPROVEMENTS	85	R1	Y	(5)
COMPANY 60	332.00	RESERVOIRS, DAMS AND WATERWAYS	55	S0.5	Y	(10)
COMPANY 60	333.00	WATER WHEELS, TURBINES AND GENERATORS	60	R2.5	Y	(15)
COMPANY 60	334.00	ACCESSORY ELECTRIC EQUIPMENT	65	R1.5	Y	(5)
COMPANY 60	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	75	R2.5	Y	(5)
COMPANY 60	336.00	ROADS, RAILROADS AND BRIDGES	75	R4	Y	0
COMPANY 60	350.00	LAND RIGHTS	75	R3	-	0
COMPANY 60	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(10)
COMPANY 60	353.00	STATION EQUIPMENT	60	R2	-	(15)
COMPANY 60	354.00	TOWERS AND FIXTURES	60	R2	-	(20)
COMPANY 60	355.00	POLES AND FIXTURES	60	R2	-	(40)
COMPANY 60	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(20)
COMPANY 60	357.00	UNDERGROUND CONDUIT	70	R4	-	(20)
COMPANY 60	358.00	UNDERGROUND CONDUCTORS AND DEVICES	65	R2	-	(30)
COMPANY 60	360.00	LAND RIGHTS	75	R3	-	0
COMPANY 60	361.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(10)
COMPANY 60	362.00	STATION EQUIPMENT	65	R2	-	(25)
COMPANY 60	364.00	POLES, TOWERS AND FIXTURES	55	R1.5	-	(70)
COMPANY 60	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1	-	(30)
COMPANY 60	366.00	UNDERGROUND CONDUIT	75	R2.5	-	(70)
COMPANY 60	367.00	UNDERGROUND CONDUCTORS AND DEVICES	56	R1	-	(25)
COMPANY 60	368.00	LINE TRANSFORMERS	60	R1.5	-	(10)
COMPANY 60	369.00	SERVICES	68	R1.5	-	(75)
COMPANY 60	370.00	METERS	40	S0	-	(20)
COMPANY 60	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	L0	-	(15)
COMPANY 60	390.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(20)
COMPANY 60	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 60	391.20	OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 60	391.30	DATA PROCESSING EQUIPMENT	7	SQ	-	0
COMPANY 60	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 60	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 60	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 60	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 61	360.00	LAND RIGHTS	60	S2.5	-	0
COMPANY 61	361.00	STRUCTURES AND IMPROVEMENTS	65	R2	-	(10)
COMPANY 61	362.00	STATION EQUIPMENT	53	R1	-	(20)
COMPANY 61	364.00	POLES, TOWERS AND FIXTURES	55	R1	-	(100)
COMPANY 61	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1	-	(60)
COMPANY 61	366.00	UNDERGROUND CONDUIT	70	R3	-	(50)
COMPANY 61	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	-	(35)
COMPANY 61	368.00	LINE TRANSFORMERS	46	R1.5	-	(30)
COMPANY 61	369.10	SERVICES - OVERHEAD	55	R1	-	(35)
COMPANY 61	369.20	SERVICES - UNDERGROUND	60	R4	-	(40)
COMPANY 61	370.00	METERS	20	S3	-	(3)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 61	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	27	L0	-	(50)
COMPANY 61	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	45	R1	-	(30)
COMPANY 61	390.00	STRUCTURES AND IMPROVEMENTS	55	R1.5	-	(15)
COMPANY 61	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13	S2	-	10
COMPANY 61	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16	S2	-	10
COMPANY 61	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	33	S1	-	10
COMPANY 61	396.10	HEAVY POWER OPERATED EQUIPMENT	16	L1	-	15
COMPANY 61	396.20	LIGHT POWER OPERATED EQUIPMENT	10	S3	-	10
COMPANY 62	311.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(2) - (15)
COMPANY 62	312.00	BOILER PLANT EQUIPMENT	55	R1	Y	(2) - (15)
COMPANY 62	312.20	BOILER PLANT EQUIPMENT - AQC	55	R1	Y	(9) - (15)
COMPANY 62	312.60	UNIT TRAIN	25	R2.5	-	25
COMPANY 62	314.00	TURBOGENERATOR UNITS	60	R1.5	Y	(2) - (15)
COMPANY 62	315.00	ACCESSORY ELECTRIC EQUIPMENT	55	S0.5	Y	(2) - (13)
COMPANY 62	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	S0.5	Y	(1) - (10)
COMPANY 62	321.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(1)
COMPANY 62	322.00	REACTOR PLANT EQUIPMENT	60	R2	Y	(2)
COMPANY 62	323.00	TURBOGENERATOR UNITS	50	S1.5	Y	(1)
COMPANY 62	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	S1.5	Y	0
COMPANY 62	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R0.5	Y	0
COMPANY 62	341.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	Y	(2) - (8)
COMPANY 62	341.02	STRUCTURES AND IMPROVEMENTS - WIND	70	R2.5	Y	(19)
COMPANY 62	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R2.5	Y	(4) - (9)
COMPANY 62	344.00	GENERATORS	50	R1.5	Y	(4) - (9)
COMPANY 62	344.01	GENERATORS - SOLAR	45	R2	Y	0
COMPANY 62	344.02	GENERATORS - WIND	45	R2	Y	(17) - (19)
COMPANY 62	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	R3	Y	(5) - (10)
COMPANY 62	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	40	R2.5	Y	(17) - (18)
COMPANY 62	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	Y	0 - (6)
COMPANY 62	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	35	S2.5	Y	(17)
COMPANY 62	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 62	353.00	STATION EQUIPMENT	55	R1	-	(10)
COMPANY 62	353.20	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	25	S2.5	-	0
COMPANY 62	354.00	TOWERS AND FIXTURES	70	R4	-	(20)
COMPANY 62	355.00	POLES AND FIXTURES	52	R2	-	(50)
COMPANY 62	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2.5	-	(25)
COMPANY 62	357.00	UNDERGROUND CONDUIT	65	R4	-	0
COMPANY 62	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R4	-	0
COMPANY 62	361.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(5)
COMPANY 62	362.00	STATION EQUIPMENT	52	R2	-	(5)
COMPANY 62	362.10	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	25	S2.5	-	0
COMPANY 62	363.00	ENERGY STORAGE EQUIPMENT	10	L3	-	0
COMPANY 62	364.00	POLES, TOWERS AND FIXTURES	42	R2.5	-	(50)
COMPANY 62	365.00	OVERHEAD CONDUCTORS AND DEVICES	44	R1	-	(25)
COMPANY 62	366.00	UNDERGROUND CONDUIT	55	R2.5	-	(30)
COMPANY 62	367.00	UNDERGROUND CONDUCTORS AND DEVICES	51	R1.5	-	(10)
COMPANY 62	368.00	LINE TRANSFORMERS	37	R2	-	10
COMPANY 62	369.00	SERVICES	50	R2.5	-	(100)
COMPANY 62	370.00	METERS	40	R1.5	-	2
COMPANY 62	370.10	METERS - AMI	20	S2.5	-	2
COMPANY 62	370.10	METERS - AMR	40	R1.5	Y	2
COMPANY 62	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	21	S1.5	-	(15)
COMPANY 62	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	L0.5	-	(5)
COMPANY 62	390.00	STRUCTURES AND IMPROVEMENTS	45	R1.5	-	(20)
COMPANY 62	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 62	391.30	COMPUTER EQUIPMENT	8	SQ	-	0
COMPANY 62	392.10	PASSENGER CARS	8	R2	-	25
COMPANY 62	392.20	TRACTORS	12	R2	-	25
COMPANY 62	392.20	LIGHT TRUCKS	8	L0.5	-	25
COMPANY 62	392.40	HEAVY TRUCKS	10	L2.5	-	25
COMPANY 62	392.50	TRAILERS	26	S0	-	25
COMPANY 62	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 62	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	30	SQ	-	0
COMPANY 62	395.00	LABORATORY EQUIPMENT	30	SQ	-	0
COMPANY 62	396.00	POWER OPERATED EQUIPMENT	12	L2.5	-	15
COMPANY 62	397.00	COMMUNICATION EQUIPMENT	35	SQ	-	0
COMPANY 62	398.00	MISCELLANEOUS EQUIPMENT	30	SQ	-	0
COMPANY 62	303.00	MISCELLANEOUS INTANGIBLE PLANT	7	SQ	-	0
COMPANY 63	311.00	STRUCTURES AND IMPROVEMENTS	105	R3	Y	(7) - (10)
COMPANY 63	312.00	BOILER PLANT EQUIPMENT	65	S0	Y	(7) - (10)
COMPANY 63	314.00	TURBOGENERATOR UNITS	65	S0.5	Y	(7) - (10)
COMPANY 63	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R2.5	Y	(7) - (10)
COMPANY 63	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65	R1.5	Y	(7) - (10)
COMPANY 63	352.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(10)
COMPANY 63	353.00	STATION EQUIPMENT	55	R2	Y	(10)
COMPANY 63	353.20	STATION EQUIPMENT - SCADA	15	S1.5	-	0
COMPANY 63	354.00	TOWERS AND FIXTURES	70	R4	-	(30)
COMPANY 63	355.00	POLES AND FIXTURES	60	R2.5	-	(35)
COMPANY 63	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(50)
COMPANY 63	356.10	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	75	R4	-	0
COMPANY 63	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 63	361.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(10)
COMPANY 63	362.00	STATION EQUIPMENT	55	R2	-	(10)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 63	362.10	STATION EQUIPMENT - SCADA	15	S1.5	-	0
COMPANY 63	364.00	POLES, TOWERS AND FIXTURES	60	R4	-	(50)
COMPANY 63	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(45)
COMPANY 63	365.20	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	75	R4	-	0
COMPANY 63	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(20)
COMPANY 63	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	S2.5	-	(30)
COMPANY 63	368.10	LINE TRANSFORMERS - OVERHEAD	43	R2	-	(10)
COMPANY 63	368.20	LINE TRANSFORMERS - UNDERGROUND	34	R4	-	(10)
COMPANY 63	369.10	SERVICES -OVERHEAD	50	R4	-	(50)
COMPANY 63	369.20	SERVICES - UNDERGROUND	45	S4	-	(50)
COMPANY 63	370.00	METERS	38	R2.5	-	(10)
COMPANY 63	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28	S0.5	-	(25)
COMPANY 63	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	S0	-	(40)
COMPANY 63	390.00	STRUCTURES AND IMPROVEMENTS	55	R1.5	Y	(5)
COMPANY 63	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 63	391.30	DATA HANDLING	10	SQ	-	0
COMPANY 63	391.30	INFORMATION SYSTEMS	10	SQ	-	0
COMPANY 63	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 63	392.00	TRANSPORTATION EQUIPMENT - OTHER	25	S2	-	10
COMPANY 63	392.10	PASSENGER CARS AND VANS	7	S3	-	10
COMPANY 63	392.20	LIGHT TRUCKS	12	L4	-	10
COMPANY 63	392.30	MEDIUM TRUCKS	12	L3	-	10
COMPANY 63	392.40	HEAVY TRUCKS	12	L3	-	10
COMPANY 63	392.50	TRAILERS	20	L1.5	-	10
COMPANY 63	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 63	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 63	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 63	396.00	POWER OPERATED EQUIPMENT	20	S2.5	-	15
COMPANY 63	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 63	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 64	311.00	STRUCTURES AND IMPROVEMENTS	80	R1.5	Y	(13) - (28)
COMPANY 64	312.00	BOILER PLANT EQUIPMENT	55	S0.5	Y	(13) - (28)
COMPANY 64	313.00	ENGINES AND GENERATORS	50	S1.5	Y	(13) - (28)
COMPANY 64	314.00	TURBOGENERATOR UNITS	55	S0.5	Y	(13) - (28)
COMPANY 64	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R2.5	Y	(13) - (28)
COMPANY 64	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	S0	Y	(13) - (28)
COMPANY 64	341.00	STRUCTURES AND IMPROVEMENTS	55	R3	Y	(5) - (22)
COMPANY 64	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S0.5	Y	(5) - (22)
COMPANY 64	344.00	GENERATORS	45	R2	Y	(5) - (22)
COMPANY 64	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	S2	Y	(5) - (22)
COMPANY 64	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	S1.5	Y	(5) - (22)
COMPANY 64	352.00	STRUCTURES AND IMPROVEMENTS	50	S4	-	(10)
COMPANY 64	353.00	STATION EQUIPMENT	42	S0	-	(5)
COMPANY 64	354.00	TOWERS AND FIXTURES	60	R2	-	(20)
COMPANY 64	355.00	POLES AND FIXTURES	55	R3	-	(30)
COMPANY 64	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2.5	-	(20)
COMPANY 64	359.00	ROADS AND TRAILS	60	S4	-	0
COMPANY 64	361.00	STRUCTURES AND IMPROVEMENTS	40	S1	-	(5)
COMPANY 64	362.00	STATION EQUIPMENT	45	R2	-	(10)
COMPANY 64	364.00	POLES, TOWERS AND FIXTURES	50	R2	-	(70)
COMPANY 64	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R1.5	-	(20)
COMPANY 64	366.00	UNDERGROUND CONDUIT	37	R1.5	-	(5)
COMPANY 64	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R2	-	(5)
COMPANY 64	368.00	LINE TRANSFORMERS	36	R1.5	-	0
COMPANY 64	368.20	LINE TRANSFORMERS - PAD MOUNT	36	R1.5	-	0
COMPANY 64	369.10	SERVICES - OVERHEAD	62	R2.5	-	(50)
COMPANY 64	369.20	SERVICES - UNDERGROUND	62	R2.5	-	(50)
COMPANY 64	370.00	METERS	21	L0	-	0
COMPANY 64	370.10	METERS - AMI	21	L0	-	0
COMPANY 64	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1.5	-	(10)
COMPANY 64	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	L0.5	-	(15)
COMPANY 64	390.00	STRUCTURES AND IMPROVEMENTS	40	R1.5	-	(10)
COMPANY 64	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 64	391.30	COMPUTER HARDWARE	5	SQ	-	0
COMPANY 64	391.30	SYSTEM DEVELOPMENT	5	SQ	-	0
COMPANY 64	391.40	SOFTWARE	9	S2.5	-	0
COMPANY 64	392.00	TRANSPORTATION EQUIPMENT - OTHER	13	S0	-	10
COMPANY 64	392.10	PASSENGER CARS AND VANS	13	S0	-	10
COMPANY 64	392.20	LIGHT TRUCKS	13	S0	-	10
COMPANY 64	392.30	MEDIUM TRUCKS	13	S0	-	10
COMPANY 64	392.40	HEAVY TRUCKS	13	S0	-	10
COMPANY 64	392.50	TRAILERS	13	S0	-	10
COMPANY 64	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 64	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 64	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 64	396.10	POWER OPERATED EQUIPMENT - LONG LIFE	30	S1.5	-	20
COMPANY 64	396.20	POWER OPERATED EQUIPMENT - SHORT LIFE	30	S1.5	-	20
COMPANY 64	397.00	COMMUNICATION EQUIPMENT	20	SQ	-	0
COMPANY 64	397.50	COMMUNICATION EQUIPMENT - TOWERS	20	L1.5	-	0
COMPANY 64	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 65	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 65	361.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	-	(20)
COMPANY 65	362.00	STATION EQUIPMENT	61	R1.5	-	(20)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 65	362.00	STATION EQUIPMENT - MAJOR	65	R2.5	-	(15)
COMPANY 65	364.00	POLES, TOWERS AND FIXTURES	55	R1.5	-	(25)
COMPANY 65	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R0.5	-	(30)
COMPANY 65	366.00	UNDERGROUND CONDUIT	75	R3	-	(50)
COMPANY 65	367.00	UNDERGROUND CONDUCTORS AND DEVICES	65	R1.5	-	(25)
COMPANY 65	368.00	LINE TRANSFORMERS	45	R1	-	(10)
COMPANY 65	368.99	LINE TRANSFORMER - CUSTOMER INSTALLATIONS	45	R1	-	(10)
COMPANY 65	369.10	SERVICES - OVERHEAD	50	R0.5	-	(45)
COMPANY 65	369.20	SERVICES - UNDERGROUND	65	R1.5	-	(25)
COMPANY 65	370.10	METERS - UTILITY OF FUTURE	8	S2.5	-	0
COMPANY 65	370.99	METERS - LEASED - METER INSTRUMENTATION TRANSFORMERS	22	L1	-	0
COMPANY 65	370.99	METERS - METER INSTRUMENTATION TRANSFORMERS	22	L1	-	0
COMPANY 65	371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - COMPANY OWNED OUTDOOR LIGHTING	12	L1	-	(10)
COMPANY 65	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	26	L1.5	-	(5)
COMPANY 65	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	L1	-	(20)
COMPANY 65	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES	36	R0.5	-	(20)
COMPANY 65	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	30	L1	-	(20)
COMPANY 65	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD	46	R2.5	-	(15)
COMPANY 65	373.99	STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC	19	L0	-	(5)
COMPANY 65	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	80	R1	Y	(5)
COMPANY 65	390.20	STRUCTURES AND IMPROVEMENTS - MINOR	50	R3	-	(20)
COMPANY 65	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 65	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 65	392.00	TRANSPORTATION EQUIPMENT	11	L4	-	0
COMPANY 65	392.50	TRAILERS	22	S1.5	-	5
COMPANY 65	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 65	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 65	396.00	POWER OPERATED EQUIPMENT	17	S0	-	10
COMPANY 65	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 65	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 66	302.00	FRANCHISES AND CONSENTS	-	SQ	Y	0
COMPANY 66	303.00	MISCELLANEOUS INTANGIBLE PLANT - COMPUTER SOFTWARE	5	SQ	-	0
COMPANY 66	310.00	LAND AND LAND RIGHTS - LAND RIGHTS	-	SQ	Y	0
COMPANY 66	311.00	STRUCTURES AND IMPROVEMENTS	75	R1	Y	0
COMPANY 66	312.00	BOILER PLANT EQUIPMENT	50	R1	Y	0
COMPANY 66	312.20	BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT	50	R1	Y	0
COMPANY 66	314.00	TURBOGENERATOR UNITS	40	R2.5	Y	0
COMPANY 66	315.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2.5	Y	0
COMPANY 66	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S0.5	Y	0
COMPANY 66	330.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 66	331.00	STRUCTURES AND IMPROVEMENTS	80	R2	Y	(6)
COMPANY 66	332.00	RESERVOIRS, DAMS AND WATERWAYS	120	R2.5	Y	(3)
COMPANY 66	333.00	WATER WHEELS, TURBINES AND GENERATORS	70	S0	Y	(4)
COMPANY 66	334.00	ACCESSORY ELECTRIC EQUIPMENT	65	S0.5	Y	(6)
COMPANY 66	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	S0	Y	(10)
COMPANY 66	336.00	ROADS, RAILROADS AND BRIDGES	80	S1	Y	(3)
COMPANY 66	340.00	LAND AND LAND RIGHTS - LAND RIGHTS	-	SQ	Y	0
COMPANY 66	341.00	STRUCTURES AND IMPROVEMENTS	75	R1	Y	0
COMPANY 66	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	-	SQ	Y	0
COMPANY 66	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R1	Y	0
COMPANY 66	343.00	PRIME MOVERS	40	R2.5	Y	0
COMPANY 66	344.00	GENERATORS	40	R2.5	Y	0
COMPANY 66	344.01	GENERATORS - SOLAR	-	SQ	Y	0
COMPANY 66	344.03	GENERATORS - FUEL CELL	-	SQ	Y	0
COMPANY 66	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2.5	Y	0
COMPANY 66	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR INVERTERS	10	S2.5	Y	0
COMPANY 66	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	-	SQ	Y	0
COMPANY 66	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S0.5	Y	0
COMPANY 66	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	-	SQ	Y	0
COMPANY 66	350.00	LAND AND LAND RIGHTS - LAND RIGHTS	75	SQ	-	0
COMPANY 66	352.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(20)
COMPANY 66	353.00	STATION EQUIPMENT	46	R2	-	(60)
COMPANY 66	353.10	STATION EQUIPMENT - STEP UP TRANSFORMERS	55	R1.5	-	(5)
COMPANY 66	353.10	STATION EQUIPMENT - STEP UP TRANSFORMERS (COMBINED CYCLE)	55	R1.5	Y	(5)
COMPANY 66	354.00	TOWERS AND FIXTURES	75	R4	-	(100)
COMPANY 66	354.00	TOWERS AND FIXTURES (COMBINED CYCLE)	75	R4	Y	(100)
COMPANY 66	355.00	POLES AND FIXTURES	54	R1.5	-	(80)
COMPANY 66	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2	-	(110)
COMPANY 66	356.00	OVERHEAD CONDUCTORS AND DEVICES (COMBINED CYCLE)	65	R2	Y	(110)
COMPANY 66	357.00	UNDERGROUND CONDUIT	65	R4	-	0
COMPANY 66	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(10)
COMPANY 66	359.00	ROADS AND TRAILS	60	R1.5	-	(10)
COMPANY 66	360.00	LAND AND LAND RIGHTS - LAND RIGHTS	60	SQ	-	0
COMPANY 66	361.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(20)
COMPANY 66	362.00	STATION EQUIPMENT	46	R1.5	-	(60)
COMPANY 66	363.00	STORAGE BATTERY EQUIPMENT	20	R2	-	0
COMPANY 66	363.00	ENERGY STORAGE	15	S3	-	0
COMPANY 66	364.00	POLES, TOWERS AND FIXTURES	44	R2	-	(175)
COMPANY 66	365.00	OVERHEAD CONDUCTORS AND DEVICES	46	R2	-	(100)
COMPANY 66	366.00	UNDERGROUND CONDUIT	65	R4	-	(50)
COMPANY 66	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	(80)
COMPANY 66	368.10	LINE TRANSFORMERS - OVERHEAD	32	R2.5	-	(40)
COMPANY 66	368.20	LINE TRANSFORMERS - UNDERGROUND	33	R2.5	-	(25)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 66	369.10	SERVICES -OVERHEAD	55	R2.5	-	(125)
COMPANY 66	369.20	SERVICES - UNDERGROUND	50	R4	-	(45)
COMPANY 66	370.00	METERS	20	R2	-	(20)
COMPANY 66	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	40	S1	-	0
COMPANY 66	371.30	EV CHARGING STATIONS - METERS	10	S1	-	0
COMPANY 66	371.30	EV CHARGING STATIONS	44	R4	-	(45)
COMPANY 66	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	25	L1	-	0
COMPANY 66	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	30	R1	-	(50)
COMPANY 66	373.20	STREET LIGHTING AND SIGNAL SYSTEMS - CONDUIT AND CABLE	35	S1.5	-	(20)
COMPANY 66	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - ELECTROLIERS	30	S1.5	-	(25)
COMPANY 66	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LAMPS AND EQUIPMENT	25	L0	-	(20)
COMPANY 66	389.00	LAND AND LAND RIGHTS - LAND RIGHTS	60	SQ	-	0
COMPANY 66	390.00	STRUCTURES AND IMPROVEMENTS	50	R2	-	(10)
COMPANY 66	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 66	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 66	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 66	396.00	POWER OPERATED EQUIPMENT	20	SQ	-	0
COMPANY 66	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 66	397.70	COMMUNICATION EQUIPMENT - AMI NETWORK	20	SQ	-	0
COMPANY 66	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 67	303.00	MISCELLANEOUS INTANGIBLE PLANT	30	SQ	-	0
COMPANY 67	310.00	LAND AND LAND RIGHTS - RIGHTS	50	SQ	-	0
COMPANY 67	311.00	STRUCTURES AND IMPROVEMENTS	90	S0	Y	(47) - (69)
COMPANY 67	312.00	BOILER PLANT EQUIPMENT	60	R1	Y	(5) - (19)
COMPANY 67	312.40	FUEL EQUIPMENT	10	SQ	-	0
COMPANY 67	312.60	UNIT COAL TRAIN	25	R3	-	30
COMPANY 67	312.99	BOILER PLANT EQUIPMENT - UNCLASSIFIED	18	S2	Y	0
COMPANY 67	314.00	TURBOGENERATOR UNITS	65	R2.5	Y	(2) - (3)
COMPANY 67	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R2.5	Y	(3) - (11)
COMPANY 67	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R1	Y	(4) - (8)
COMPANY 67	331.00	STRUCTURES AND IMPROVEMENTS	65	S0	Y	(410)
COMPANY 67	332.00	RESERVOIRS, DAMS AND WATERWAYS	70	R2.5	Y	(25)
COMPANY 67	333.00	WATER WHEELS, TURBINES AND GENERATORS	45	R1.5	Y	(26)
COMPANY 67	334.00	ACCESSORY ELECTRIC EQUIPMENT	55	R0.5	Y	(8)
COMPANY 67	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2	Y	(9)
COMPANY 67	336.00	ROADS, RAILROADS AND BRIDGES	60	R2	Y	(13)
COMPANY 67	341.00	STRUCTURES AND IMPROVEMENTS	45	S3	Y	(4) - (48)
COMPANY 67	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R3	Y	(11)
COMPANY 67	344.00	GENERATORS	40	R3	Y	(1) - (9)
COMPANY 67	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	S0.5	Y	0 - (5)
COMPANY 67	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R2.5	Y	0
COMPANY 67	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R3	-	0
COMPANY 67	361.00	STRUCTURES AND IMPROVEMENTS	45	R3	-	0
COMPANY 67	362.00	STATION EQUIPMENT	48	R2	-	(5)
COMPANY 67	364.00	POLES, TOWERS AND FIXTURES	50	R1.5	-	(20)
COMPANY 67	365.00	OVERHEAD CONDUCTORS AND DEVICES	38	O1	-	(25)
COMPANY 67	366.00	UNDERGROUND CONDUIT	55	R2	-	0
COMPANY 67	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R2	-	(5)
COMPANY 67	368.00	LINE TRANSFORMERS	35	R1.5	-	4
COMPANY 67	369.10	SERVICES - OVERHEAD	50	R1.5	-	(25)
COMPANY 67	369.20	SERVICES - UNDERGROUND	55	R2.5	-	(10)
COMPANY 67	370.00	METERS	25	R0.5	-	0
COMPANY 67	370.10	METERS - AMR	14	R3	-	0
COMPANY 67	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	26	R1.5	-	(5)
COMPANY 67	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	44	R1	-	(10)
COMPANY 67	390.00	STRUCTURES AND IMPROVEMENTS	50	R1.5	Y	(5)
COMPANY 67	391.30	MAINFRAME COMPUTER AND PERIPHERAL EQUIPMENT	5	SQ	-	0
COMPANY 67	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 68	331.00	STRUCTURES AND IMPROVEMENTS	115	R2	Y	(25)
COMPANY 68	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S0	Y	(25)
COMPANY 68	333.00	WATER WHEELS, TURBINES AND GENERATORS	80	S0	Y	(25)
COMPANY 68	334.00	ACCESSORY ELECTRIC EQUIPMENT	45	S0	Y	(10)
COMPANY 68	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0.5	Y	(10)
COMPANY 68	336.00	ROADS, RAILROADS AND BRIDGES	60	R4	Y	(5)
COMPANY 68	341.00	STRUCTURES AND IMPROVEMENTS	60	R4	Y	(10)
COMPANY 68	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	35	S2.5	Y	(10)
COMPANY 68	341.02	STRUCTURES AND IMPROVEMENTS - WIND	50	S2	Y	(10)
COMPANY 68	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60	R2.5	Y	(10)
COMPANY 68	343.00	PRIME MOVERS	45	S0.5	Y	(15)
COMPANY 68	344.00	GENERATORS	65	S2.5	Y	(10)
COMPANY 68	344.01	GENERATORS - SOLAR	25	S2	Y	(5)
COMPANY 68	344.02	GENERATORS - WIND	45	R2.5	Y	(8)
COMPANY 68	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R1.5	Y	(5)
COMPANY 68	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	45	R2.5	Y	(5)
COMPANY 68	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R2.5	Y	0
COMPANY 68	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	35	S1.5	Y	0
COMPANY 68	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	35	R3	Y	0
COMPANY 68	352.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(5)
COMPANY 68	353.00	STATION EQUIPMENT	45	S0.5	-	(10)
COMPANY 68	354.00	TOWERS AND FIXTURES	60	S1.5	-	(20)
COMPANY 68	355.00	POLES AND FIXTURES	58	R2	-	(20)
COMPANY 68	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2.5	-	(25)
COMPANY 68	359.00	ROADS AND TRAILS	65	R4	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 68	361.00	STRUCTURES AND IMPROVEMENTS	45	R2	-	(10)
COMPANY 68	362.00	STATION EQUIPMENT	45	R1	-	(15)
COMPANY 68	364.00	POLES, TOWERS AND FIXTURES	46	R0.5	-	(10)
COMPANY 68	364.99	POLES, TOWERS AND FIXTURES - SMART ASSETS	15	L3	-	0
COMPANY 68	365.00	OVERHEAD CONDUCTORS AND DEVICES	48	R0.5	-	(25)
COMPANY 68	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(5)
COMPANY 68	367.00	UNDERGROUND CONDUCTORS AND DEVICES	48	R1.5	-	(10)
COMPANY 68	368.00	LINE TRANSFORMERS	44	R1.5	-	5
COMPANY 68	369.00	SERVICES	40	R1	-	(30)
COMPANY 68	370.00	METERS	20	L0.5	-	0
COMPANY 68	370.10	METERS - SMART METERS	15	S2.5	-	0
COMPANY 68	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	17	L0	-	(5)
COMPANY 68	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26	L0	-	(10)
COMPANY 68	390.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	(15)
COMPANY 68	390.30	LEASEHOLD IMPROVEMENTS	32	R0.5	-	0
COMPANY 68	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 68	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 68	392.00	TRANSPORTATION EQUIPMENT	12	R4	-	10
COMPANY 68	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 68	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 68	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 68	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 68	397.50	COMMUNICATION EQUIPMENT - TOWERS AND BUILDINGS	25	SQ	-	0
COMPANY 68	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 68	399.00	OTHER TANGIBLE PROPERTY	30	SQ	-	0
COMPANY 69	303.00	MISCELLANEOUS INTANGIBLE PLANT - 10-YEAR	10	SQ	-	-
COMPANY 69	303.00	MISCELLANEOUS INTANGIBLE PLANT - 5-YEAR	5	SQ	-	-
COMPANY 69	303.00	MISCELLANEOUS INTANGIBLE PLANT - 7-YEAR	7	SQ	-	-
COMPANY 69	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 69	352.00	STRUCTURES AND IMPROVEMENTS	65	S2	-	-
COMPANY 69	353.00	STATION EQUIPMENT	56	R1.5	-	-
COMPANY 69	353.20	STATION EQUIPMENT - SCADA	30	R2.5	-	-
COMPANY 69	354.00	TOWERS AND FIXTURES	80	R4	-	-
COMPANY 69	355.00	POLES AND FIXTURES	55	R3	-	-
COMPANY 69	356.00	OVERHEAD CONDUCTORS AND DEVICES	63	R4	-	-
COMPANY 69	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	75	R4	-	-
COMPANY 69	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	S2	-	-
COMPANY 69	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R3	-	-
COMPANY 69	361.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	-
COMPANY 69	362.00	STATION EQUIPMENT	56	R1.5	-	-
COMPANY 69	362.10	STATION EQUIPMENT - SCADA	30	R2.5	-	-
COMPANY 69	364.00	POLES, TOWERS AND FIXTURES	55	R2.5	-	-
COMPANY 69	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1	-	-
COMPANY 69	365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	75	R4	-	-
COMPANY 69	366.00	UNDERGROUND CONDUIT	55	R2.5	-	-
COMPANY 69	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R3	-	-
COMPANY 69	368.00	LINE TRANSFORMERS	44	R2	-	-
COMPANY 69	369.00	SERVICES	46	R2.5	-	-
COMPANY 69	370.00	METERS	40	R2.5	-	-
COMPANY 69	370.10	METERS - SMART METERS	15	S2.5	-	-
COMPANY 69	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	R1	-	-
COMPANY 69	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	27	R1.5	-	-
COMPANY 69	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	31	O1	-	-
COMPANY 69	389.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 69	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	55	S0.5	Y	-
COMPANY 69	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	45	R3	-	-
COMPANY 69	391.10	OFFICE FURNITURE	16	SQ	-	-
COMPANY 69	391.30	COMPUTERS	5	SQ	-	-
COMPANY 69	391.30	DATA HANDLING EQUIPMENT	16	SQ	-	-
COMPANY 69	391.30	INFORMATION SYSTEMS	7	SQ	-	-
COMPANY 69	391.30	SMART METERS HARDWARE	7	SQ	-	-
COMPANY 69	392.10	AUTOS	8	S2	-	-
COMPANY 69	392.20	ALL TERRAIN VEHICLES	10	S2.5	-	-
COMPANY 69	392.20	LIGHT TRUCKS	11	L2.5	-	-
COMPANY 69	392.30	MEDIUM TRUCKS	12	L4	-	-
COMPANY 69	392.40	HEAVY TRUCKS	12	L4	-	-
COMPANY 69	392.50	TRAILERS	23	S1	-	-
COMPANY 69	393.00	STORES EQUIPMENT	25	SQ	-	-
COMPANY 69	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15	SQ	-	-
COMPANY 69	395.00	LABORATORY EQUIPMENT	23	SQ	-	-
COMPANY 69	396.00	POWER OPERATED EQUIPMENT	20	S0.5	-	-
COMPANY 69	397.00	COMMUNICATION EQUIPMENT	12	SQ	-	-
COMPANY 69	398.00	MISCELLANEOUS EQUIPMENT	14	SQ	-	-
COMPANY 70	311.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(7) - (14)
COMPANY 70	312.00	BOILER PLANT EQUIPMENT	58	R1.5	Y	(7) - (14)
COMPANY 70	312.60	UNIT TRAIN	25	R3	-	20
COMPANY 70	312.99	BOILER PLANT EQUIPMENT - COMBUSTION INITIATIVE	10	SQ	-	0
COMPANY 70	314.00	TURBOGENERATOR UNITS	55	R2.5	Y	(7) - (14)
COMPANY 70	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R1.5	Y	(7) - (14)
COMPANY 70	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1.5	Y	(7) - (14)
COMPANY 70	341.00	STRUCTURES AND IMPROVEMENTS	55	S2.5	Y	(2) - (10)
COMPANY 70	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	40	S3	Y	(3)
COMPANY 70	341.02	STRUCTURES AND IMPROVEMENTS - WIND	-	SQ	Y	(9) - (12)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 70	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES - OIL SYSTEM	55	R3	Y	(5) - (10)
COMPANY 70	343.00	PRIME MOVERS - ENGINES	43	R3	Y	(5) - (10)
COMPANY 70	344.00	GENERATORS	55	42.5	Y	(2) - (10)
COMPANY 70	344.01	GENERATORS - SOLAR	25	L2.5	Y	(3)
COMPANY 70	344.02	GENERATORS - WIND	40	S2.5	Y	(9) - (12)
COMPANY 70	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	S1.5	Y	(5) - (10)
COMPANY 70	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	12	S1.5	Y	(3)
COMPANY 70	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	30	R2.5	Y	(9) - (12)
COMPANY 70	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	R1	Y	(2) - (10)
COMPANY 70	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	45	R1	Y	(9)
COMPANY 70	361.00	STRUCTURES AND IMPROVEMENTS	46	R1.5	-	(30)
COMPANY 70	362.00	STATION EQUIPMENT	45	R2	-	(10)
COMPANY 70	362.10	STATION EQUIPMENT - SYSTEM CONTROL CENTER	20	S4	-	0
COMPANY 70	364.00	POLES, TOWERS AND FIXTURES	53	S1.5	-	(65)
COMPANY 70	365.00	OVERHEAD CONDUCTORS AND DEVICES	57	R2.5	-	(60)
COMPANY 70	366.00	UNDERGROUND CONDUIT	75	R4	-	(40)
COMPANY 70	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	(25)
COMPANY 70	368.00	LINE TRANSFORMERS	43	R2.5	-	(20)
COMPANY 70	369.00	SERVICES	47	S0.5	-	(70)
COMPANY 70	370.00	METERS	30	R0.5	Y	(20)
COMPANY 70	370.00	METERING EQUIPMENT	30	R0.5	-	(20)
COMPANY 70	370.10	METERS - AMI	15	S2.5	-	(20)
COMPANY 70	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	26	S1	-	(15)
COMPANY 70	390.00	STRUCTURES AND IMPROVEMENTS	45	R2.5	-	(10)
COMPANY 70	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 70	391.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 70	392.00	TRANSPORTATION EQUIPMENT	18	L2	-	10
COMPANY 70	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 70	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 70	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 70	396.00	POWER OPERATED EQUIPMENT	18	L2.5	-	10
COMPANY 70	397.40	ELECTRONIC EQUIPMENT	10	SQ	-	0
COMPANY 70	397.50	COMMUNICATION EQUIPMENT - TOWER / BUILDING	25	SQ	-	0
COMPANY 70	398.00	MISCELLANEOUS EQUIPMENT	10	SQ	-	0
COMPANY 71	352.00	STRUCTURES AND IMPROVEMENTS	60	R4	-	(5)
COMPANY 71	353.00	STATION EQUIPMENT	50	R2.5	-	(15)
COMPANY 71	354.00	TOWERS AND FIXTURES	70	R4	-	(15)
COMPANY 71	355.00	POLES AND FIXTURES	60	R2	-	(60)
COMPANY 71	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2.5	-	(30)
COMPANY 71	357.00	UNDERGROUND CONDUIT	60	S1.5	-	(15)
COMPANY 71	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2	-	(25)
COMPANY 71	359.00	ROADS AND TRAILS	65	R4	-	0
COMPANY 71	361.00	STRUCTURES AND IMPROVEMENTS	60	R4	-	(20)
COMPANY 71	362.00	STATION EQUIPMENT	55	R1.5	-	(15)
COMPANY 71	364.00	POLES, TOWERS AND FIXTURES	49	R1.5	-	(100)
COMPANY 71	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	R1	-	(80)
COMPANY 71	366.00	UNDERGROUND CONDUIT	65	R2.5	-	(25)
COMPANY 71	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	(60)
COMPANY 71	368.00	LINE TRANSFORMERS	41	R1	-	(5)
COMPANY 71	369.00	SERVICES	27	R1.5	-	(30)
COMPANY 71	370.00	METERS	34	R1	-	(20)
COMPANY 71	370.00	METERS - ELECTROMECHANICAL	10	SQ	-	0
COMPANY 71	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	32	R3	-	(25)
COMPANY 71	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	27	S0.5	-	(25)
COMPANY 71	390.00	STRUCTURES AND IMPROVEMENTS	50	R0.5	-	(10)
COMPANY 71	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 71	391.20	OFFICE EQUIPMENT	20	SQ	-	0
COMPANY 71	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 71	392.00	TRANSPORTATION EQUIPMENT	11	L1.5	-	10
COMPANY 71	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 71	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 71	395.00	LABORATORY EQUIPMENT	25	SQ	-	0
COMPANY 71	396.00	POWER OPERATED EQUIPMENT	18	L1.5	-	5
COMPANY 71	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 71	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 72	310.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	Y	0
COMPANY 72	311.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(10)
COMPANY 72	312.00	BOILER PLANT EQUIPMENT	53	R1.5	Y	(10)
COMPANY 72	312.40	FUEL EQUIPMENT	60	S1	Y	(10)
COMPANY 72	312.60	RAILROAD TRACK SYSTEM AND CARS	30	R3	-	0
COMPANY 72	314.00	TURBOGENERATOR UNITS	45	S0.5	Y	(7)
COMPANY 72	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1.5	Y	(5)
COMPANY 72	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	S0	Y	(2)
COMPANY 72	316.14	MISCELLANEOUS POWER PLANT EQUIPMENT - CARS	13	L2	-	15
COMPANY 72	316.14	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS	21	S1	-	15
COMPANY 72	316.14	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	13	L2	-	15
COMPANY 72	316.15	MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS	35	S1	-	15
COMPANY 72	316.17	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT	20	O1	-	25
COMPANY 72	316.19	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	13	L2	-	15
COMPANY 72	331.00	STRUCTURES AND IMPROVEMENTS	115	R2.5	Y	(25)
COMPANY 72	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S4	Y	(20)
COMPANY 72	333.00	WATER WHEELS, TURBINES AND GENERATORS	90	S2	Y	(10)
COMPANY 72	334.00	ACCESSORY ELECTRIC EQUIPMENT	54	R1.5	Y	(15)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 72	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	90	R2	Y	(5)
COMPANY 72	335.11	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	20	SQ	-	0
COMPANY 72	335.12	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	15	SQ	-	0
COMPANY 72	335.13	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	5	SQ	-	0
COMPANY 72	336.00	ROADS, RAILROADS AND BRIDGES	85	R4	Y	0
COMPANY 72	341.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	0
COMPANY 72	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S2.5	Y	0
COMPANY 72	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES - COMBINED CYCLE	55	S2.5	Y	0
COMPANY 72	343.00	PRIME MOVERS	40	R2	Y	0
COMPANY 72	344.00	GENERATORS	45	S2	Y	0
COMPANY 72	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2	Y	0
COMPANY 72	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	R2.5	Y	0
COMPANY 72	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R4	-	0
COMPANY 72	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(35)
COMPANY 72	353.00	STATION EQUIPMENT	50	S0.5	-	(10)
COMPANY 72	354.00	TOWERS AND FIXTURES	75	R4	-	(10)
COMPANY 72	355.00	POLES AND FIXTURES	65	R1.5	-	(80)
COMPANY 72	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2	-	(50)
COMPANY 72	359.00	ROADS AND TRAILS	65	R2.5	-	(50)
COMPANY 72	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R2.5	-	0
COMPANY 72	361.00	STRUCTURES AND IMPROVEMENTS	55	R1.5	-	(10)
COMPANY 72	364.00	POLES, TOWERS AND FIXTURES	55	R1.5	-	(50)
COMPANY 72	365.00	OVERHEAD CONDUCTORS AND DEVICES	49	R1	-	(30)
COMPANY 72	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(25)
COMPANY 72	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R1.5	-	(15)
COMPANY 72	368.00	LINE TRANSFORMERS	42	R0.5	-	(10)
COMPANY 72	369.00	SERVICES	50	R1.5	-	(40)
COMPANY 72	370.00	METERS	27	O1	-	(5)
COMPANY 72	370.10	METERS - AMI	16	S1.5	-	(10)
COMPANY 72	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	21	R1	-	(5)
COMPANY 72	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R1	-	(30)
COMPANY 72	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	90	S1	Y	(10)
COMPANY 72	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	55	R2	Y	(10)
COMPANY 72	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 72	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 72	391.40	COMPUTERS AND SOFTWARE	8	SQ	-	0
COMPANY 72	392.00	TRANSPORTATION EQUIPMENT - OTHER	13	L2	-	15
COMPANY 72	392.10	PASSENGER CARS AND VANS	13	L2	-	15
COMPANY 72	392.20	LIGHT TRUCKS	13	L2	-	15
COMPANY 72	392.40	HEAVY TRUCKS	21	S1	-	15
COMPANY 72	392.50	TRAILERS	35	S1	-	15
COMPANY 72	392.60	AIRPLANES	15	S2.5	-	40
COMPANY 72	392.70	HELICOPTERS	15	S2.5	-	40
COMPANY 72	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 72	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 72	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 72	396.00	POWER OPERATED EQUIPMENT	20	O1	-	25
COMPANY 72	397.10	TELEPHONE AND DATA COLLECTION EQUIPMENT	15	SQ	-	0
COMPANY 72	397.20	MICROWAVE EQUIPMENT	15	SQ	-	0
COMPANY 72	397.30	FIBER OPTIC EQUIPMENT	10	SQ	-	0
COMPANY 72	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 73	311.00	STRUCTURES AND IMPROVEMENTS	70	S0.5	Y	(5)
COMPANY 73	312.00	BOILER PLANT EQUIPMENT	60	R2.5	Y	(10)
COMPANY 73	313.00	ENGINES AND GENERATORS	50	R2.5	Y	(10)
COMPANY 73	314.00	TURBOGENERATOR UNITS	60	S1.5	Y	(10)
COMPANY 73	315.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2	Y	(5)
COMPANY 73	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S2.5	Y	0
COMPANY 73	331.00	STRUCTURES AND IMPROVEMENTS	90	S2	Y	(5)
COMPANY 73	332.00	RESERVOIRS, DAMS AND WATERWAYS	100	S1.5	Y	(25)
COMPANY 73	333.00	WATER WHEELS, TURBINES AND GENERATORS	45	S2.5	Y	(10)
COMPANY 73	334.00	ACCESSORY ELECTRIC EQUIPMENT	40	S4	Y	(5)
COMPANY 73	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R3	Y	0
COMPANY 73	336.00	ROADS, RAILROADS AND BRIDGES	60	S3	Y	0
COMPANY 73	341.00	STRUCTURES AND IMPROVEMENTS	60	R3	Y	(15)
COMPANY 73	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	41	S1	Y	(15)
COMPANY 73	343.00	PRIME MOVERS	18	L0.5	Y	(5)
COMPANY 73	343.00	PRIME MOVERS - COMBINED CYCLE	35	R2.5	Y	(5)
COMPANY 73	344.00	GENERATORS	60	R3	Y	(5)
COMPANY 73	344.00	GENERATORS - COMBINED CYCLE	55	R2	Y	(5)
COMPANY 73	345.00	ACCESSORY ELECTRIC EQUIPMENT	35	S0.5	Y	(15)
COMPANY 73	345.00	ACCESSORY ELECTRIC EQUIPMENT - COMBINED CYCLE	45	R2	Y	(15)
COMPANY 73	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2.5	Y	(5)
COMPANY 73	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT - COMBINED CYCLE	40	S1.5	Y	(5)
COMPANY 73	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 73	353.00	STATION EQUIPMENT	46	R2.5	-	(10)
COMPANY 73	353.20	STATION EQUIPMENT - MICROWAVE	15	SQ	-	0
COMPANY 73	353.20	STATION EQUIPMENT - SCADA	10	SQ	-	0
COMPANY 73	354.00	TOWERS AND FIXTURES	70	R3	-	(20)
COMPANY 73	355.00	POLES AND FIXTURES	50	R2	-	(30)
COMPANY 73	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R2.5	-	(25)
COMPANY 73	357.00	UNDERGROUND CONDUIT	50	R4	-	0
COMPANY 73	358.00	UNDERGROUND CONDUCTORS AND DEVICES	35	S3	-	0
COMPANY 73	358.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBMARINE CABLE - NORTH	40	S3	-	0