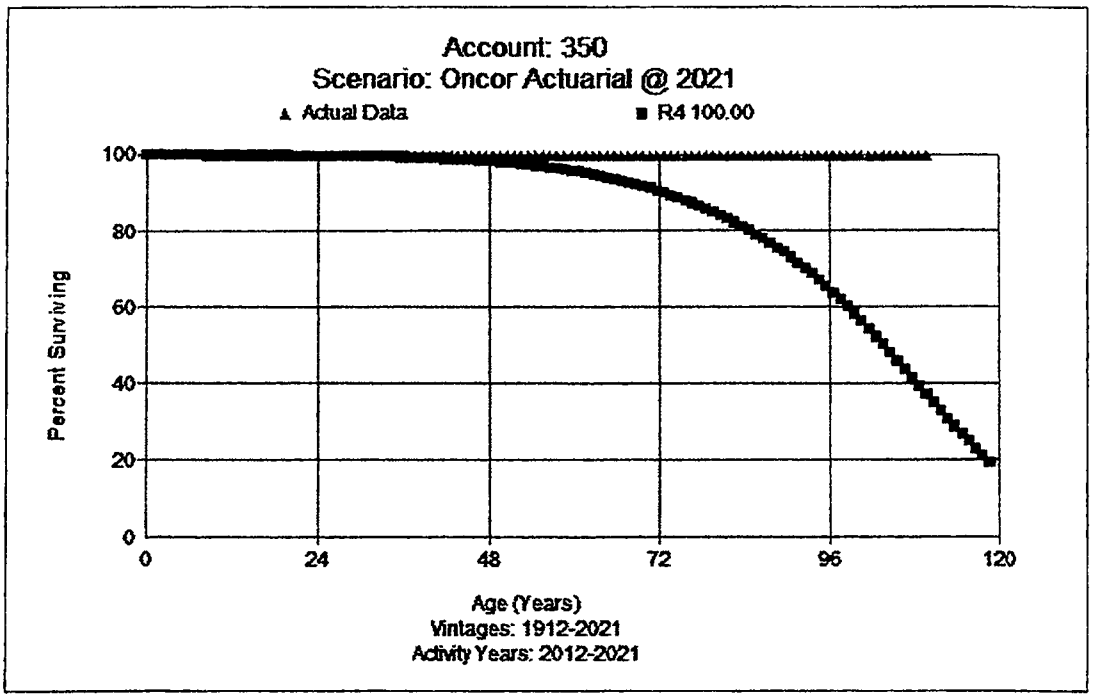
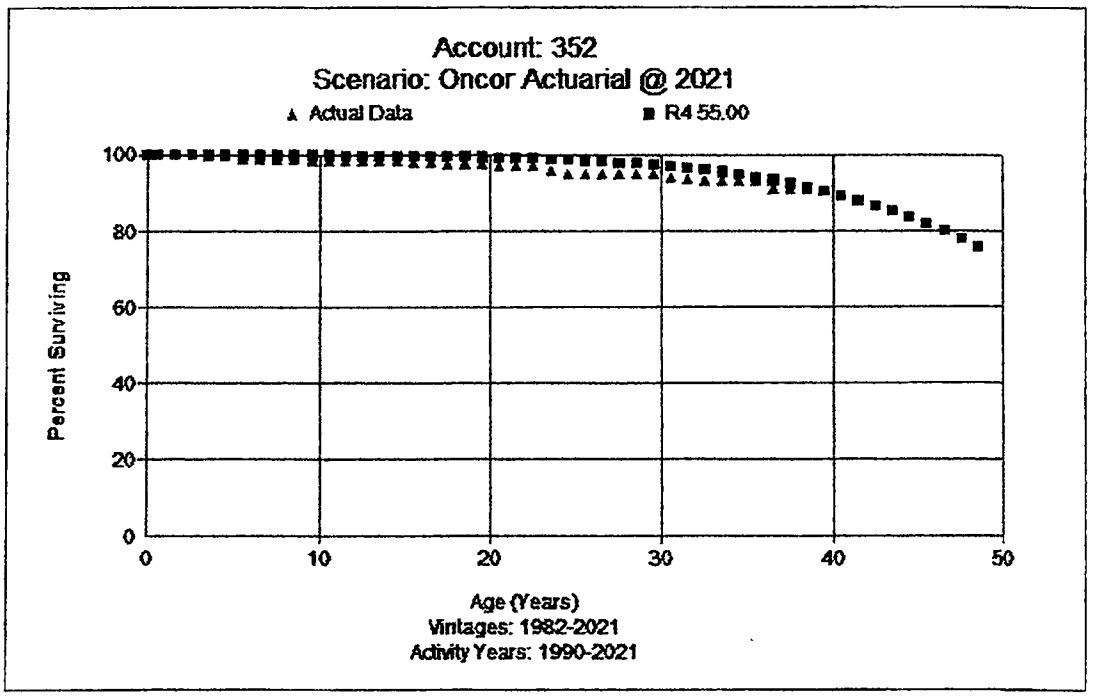
FERC Account 350 Transmission Depreciable Land Rights (100 R4)

This account consists of land rights and easements associated with Transmission lines or Transmission substations. A pro-forma adjustment was made to plant to remove plant and accumulated depreciation related to assets to be sold to Lubbock Power and Light. This transaction is under review by the Commission in Docket 52726. A proposed order recommends approval of this transaction. After adjustment, there is $615.9 million in plant in this account. The approved life for this account is 100 years with an R3 dispersion for Oncor Legacy and no life parameter for Oncor NTUSU. Minimal retirement activity in this account produced insufficient data for analysis. This study recommends maintaining the approved 100-year life and moving to a R4 dispersion for this account. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.



FERC Account 352 Transmission/Distribution Substation Structures and Improvements (55 R4)

This property includes fencing, small buildings, and other non-electrical assets found in a transmission substation. There is $397.9 million in plant in this account. The approved life for Account 352 is 48 years with an S6 dispersion for Oncor Legacy and 50 years with an R4 dispersion for Oncor NTUSU. In the past depreciation studies, SPR analysis was used for a combined analysis of Accounts 352 and 361. Even through the stub survivor curve barely drops below 80 percent surviving, the limited actuarial analysis coupled with judgment and the life expectations for the various assets within this account were used to increase the life of this account. This study recommends a 55-year life and with an R4 dispersion for this account. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.



FERC Account 353 Transmission Substation Equipment (50 L0.5)

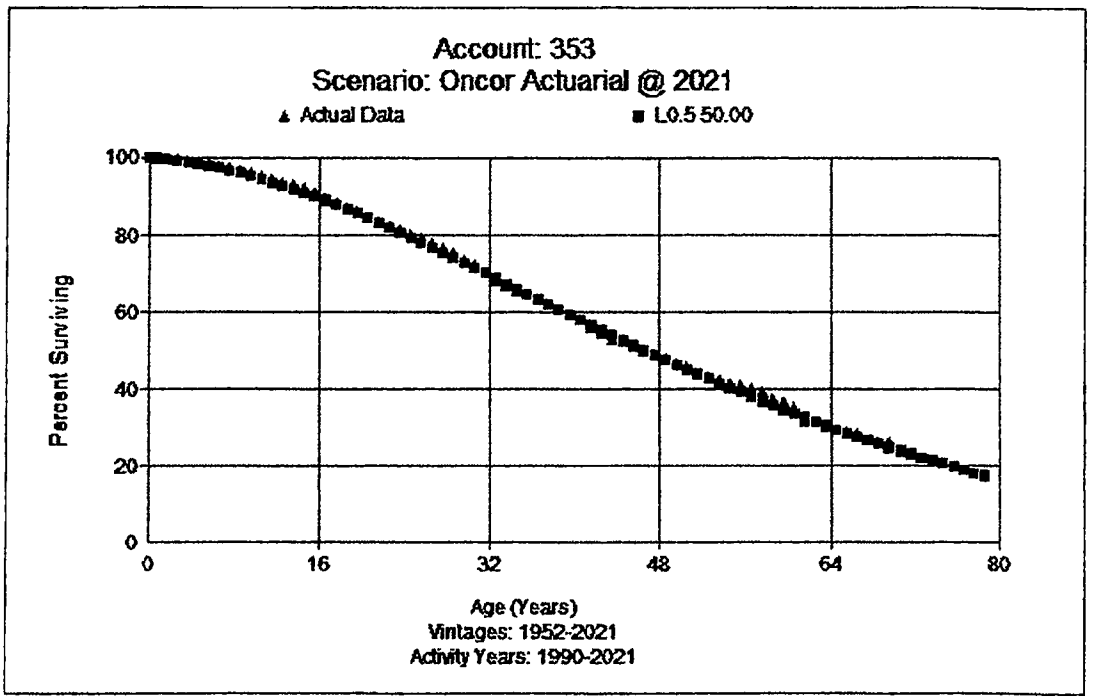
This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear. Currently there is $3.6 billion in plant in this account. The approved life for Account 353 is 46 years with an L0.5 dispersion for Oncor Legacy and 45 years with an R5 dispersion for Oncor NTUSU. Actuarial analysis was used in Docket No. 35717 to establish historical life characteristics. Given that transmission substation capital spending has been steady over many recent years, this study relies on actuarial analysis to estimate the life and dispersion for this account.

Breakers used in this account include 345 kV, 138 kV and 69 kV voltages. The Company has targeted programs to replace existing 138 kV Oil Circuit Breakers ("OCB") since this style of breaker is no longer manufactured. All 345 kV dual-pressure SF6 breakers have been replaced with single-pressure SF6 puffer circuit breakers. On average, the Company is replacing 20 transmission breakers per year.

Among many criteria, how heavily an autotransformer is loaded can have impacts to the life. The Company strives to be conservative in how autotransformers are loaded.

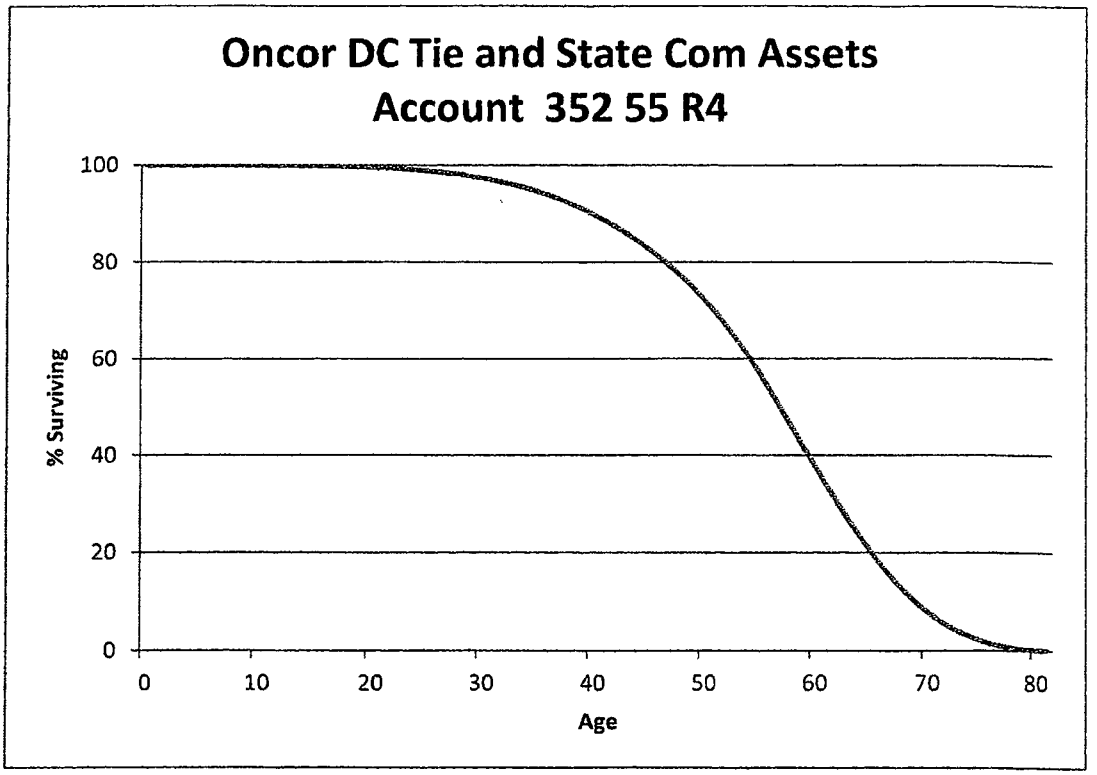
A large number of transmission electromechanical relays have been replaced with microprocessor relays. While these microprocessor relays could have a shorter life span than the electromechanical predecessors, they provide increased reliability and event reporting.

Based on input from Company engineers and actuarial life analysis experience in this account, this study recommends changing to a 50-year life and L0.5 dispersion. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.


Account: 353
Scenario: Oncor Actuarial @ 2021
Actual Data
L0.5 50.00
Percent Surviving
100
80
60
40
20
0
0
16
32
48
64
80
Age (Years)
Vintages: 1952-2021
Activity Years: 1990-2021

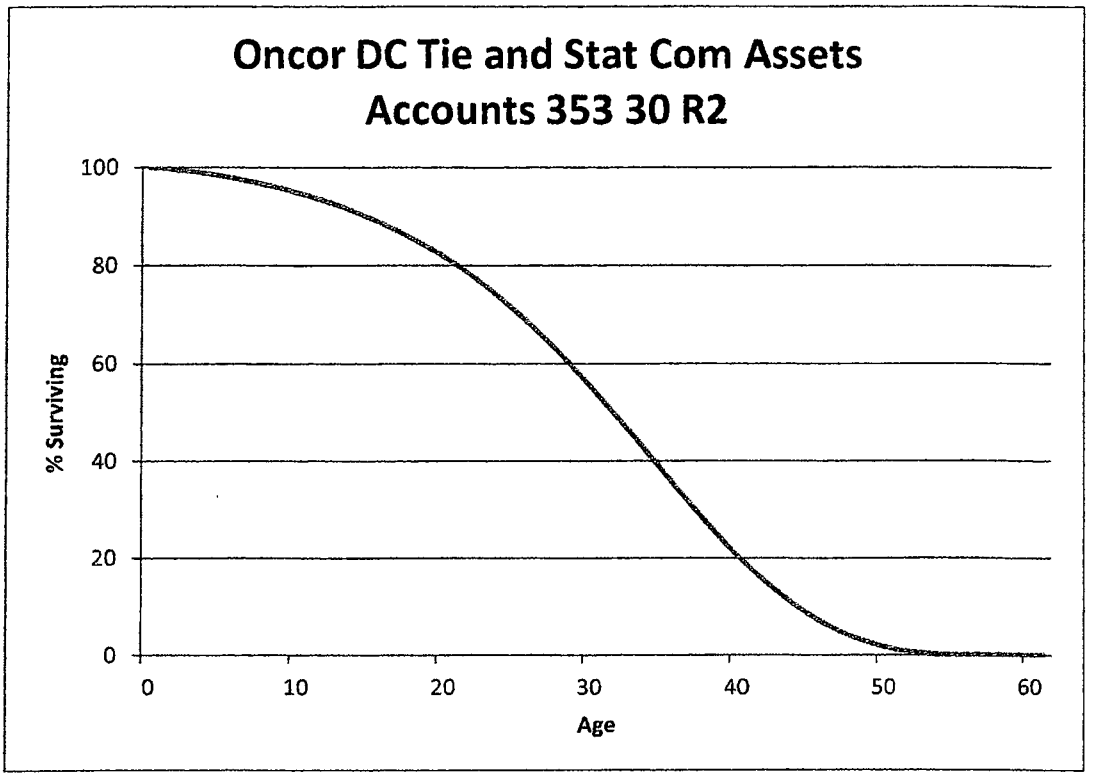
FERC Account 352 Transmission Substation Structures DC Tie and SVC Assets (55 R4)

This account contains fencing, small buildings, and other non-electrical assets related to DC Tie and SVC assets. Currently there is $1.7 million in plant in this account related to structures for the DC tie and $20.4 million for Static Var Compensator ("SVC") and Static Frequency Compensator ("StatCom") assets. The approved life for typical substation structures in Account 352 is 48 years with an S6 dispersion for Oncor Legacy and 50 years with an R4 dispersion for Oncor NTUSU. These structural assets are modeled with the same life as Account 352, Transmission Substation Equipment and a 55-year life with an R4 dispersion is recommended for this account. Further discussion is found in Account 353 below. A generic curve shape is shown below.



FERC Account 353 Transmission Substation Equipment DC Tie and SVC Assets (30 R2)

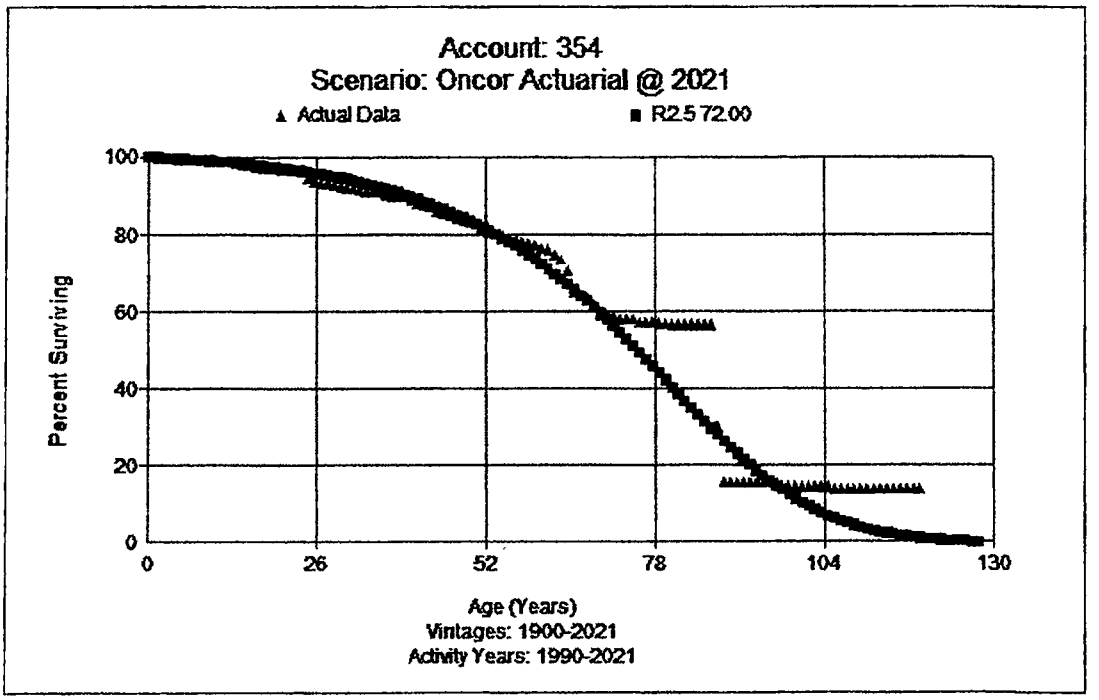
This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear, associated with the DC tie and SVC assets. Currently there is $30.9 million for the DC tie and $339.0 million for SVC assets. The approved life for Account 353 is 46 years with an L0.5 dispersion for Oncor Legacy and 45 years with an R5 dispersion for Oncor NTUSU. Flexible Alternating Current Transmission Systems ("FACTS") assets have many electrical components that can have a shorter life than components that are found in typical stations. The vendors who support the DC Tie thyristors, insulated gate bipolar transistors, SVC and Statcom assets suggest a 30-year life on these components. Recently a control system upgrade was required due to obsolescence. The expected life of these control systems is 12-15 years.
Based on input from Company SMEs, the vendor who supports the assets, and judgment, this study recommends a 30-year life with an R2 dispersion for this account. A representative curve shape is shown below.


Oncor DC Tie and Stat Com Assets
Accounts 353 30 R2
% Surviving
100
80
60
40
20
0
0
10
20
30
40
50
60
Age

FERC Account 354 Transmission Towers and Fixtures (72 R2.5)

This account consists of transmission towers that are used to transmit electricity at a voltage of 69 kV and above. A pro-forma adjustment was made to plant to remove plant and accumulated depreciation related to assets to be sold to Lubbock Power and Light. The sales transaction is under review by the Commission in Docket 52726. A proposed order recommends approval of this transaction. After adjustment, there is $1.9 billion in plant in this account. Towers are made of steel and the height of the towers range from 55' to in excess of 150' depending on location and design. The approved life for Account 354 is 60 years with an R3 dispersion for Oncor Legacy and 60 years with an R3 dispersion for Oncor NTUSU. Actuarial analysis was used in Docket No. 35717 to establish historical life characteristic and is used for life analysis in this study.

Most towers (about 80% or more) in this account are on the 345 kV system. The earliest towers were from the late 1960s with most installed in the 1970s. CREZ added a significant amount of assets, mostly 345 kV towers. Oncor used the standard tower configurations, and Company does not expect any difference in lives from that exhibited the past. As system demand changes it will require upgrades to existing infrastructure to support the growth, often times this is achieved by reconductoring or replacing existing transmission lines. Where reconductoring is possible, it would reduce the need to replace existing structures while allowing for additional capacity. Company personnel recommend that a 65- or 70-year life would be reasonable for transmission towers. After reviewing actuarial analysis results and incorporating operating expectations of Company SMEs, this study recommends a life of 72 years with an R2.5 dispersion. A graph of the observed life table compared to the proposed curve is shown below.


Account: 354
Scenario: Oncor Actuarial @ 2021
Actual Data
R2.5 72.00
Percent Surviving
100
80
60
40
20
0
0
26
52
78
104
130
Age (Years)
Vintages: 1900-2021
Activity Years: 1990-2021

FERC Account 355 Transmission Poles and Fixtures (55 R1.5)

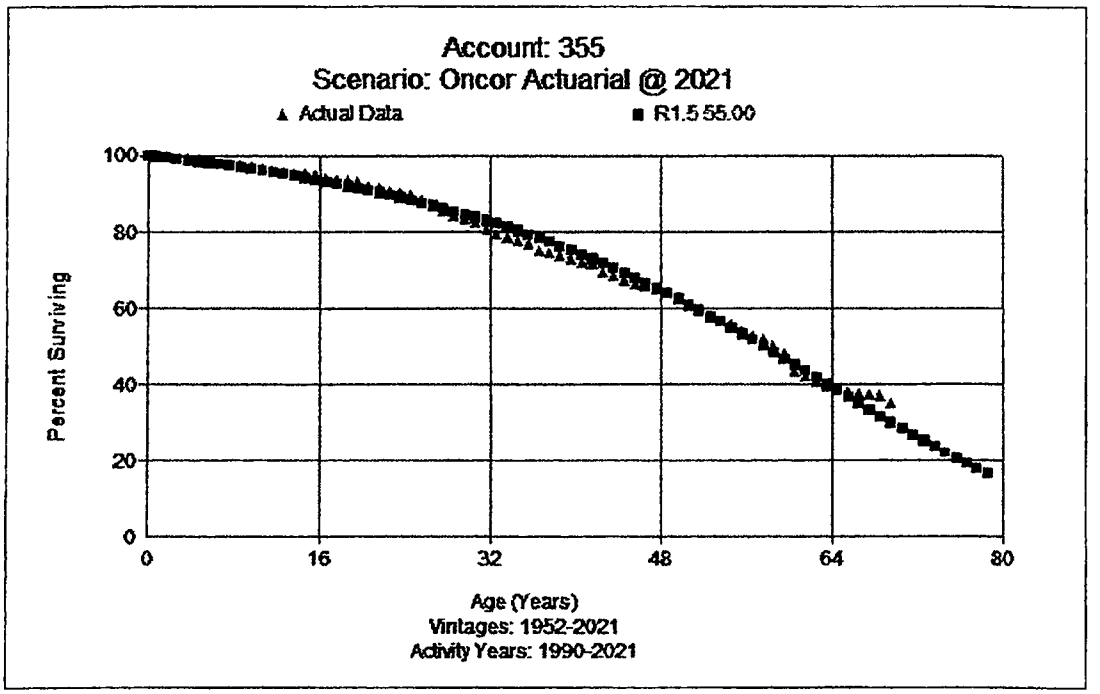
This account consists of transmission poles and fixtures that are used to transmit electricity at a voltage of 69 kV and above. A pro-forma adjustment was made to plant to remove plant and accumulated depreciation related to assets to be sold to Lubbock Power and Light. This sales transaction is under review by the Commission in Docket 52726. A proposed order recommends approval of this transaction. After adjustment, there is $2.9 billion in plant in this account. Poles are made of wood, concrete, or metal, and the height of the poles range from 35' to in excess of 105' depending on location and design. The approved life for Account 355 is 50 years with an R2 dispersion for Oncor Legacy and 54 years with an R3 dispersion for Oncor NTUSU. Actuarial analysis was used in Docket No. 35717 to establish historical life characteristic. Since the last depreciation study, the focus on new infrastructure has impacted the pattern of capital replacements in this account. In Docket 46957, the depreciation study relied on SPR analysis to estimate life characteristics. Since a redirection of capital occurred during the Smart Grid and construction of CREZ assets, actuarial analysis is yielding results prior to the period of capital redirection.

Currently, the plant investment of transmission poles is divided as follows: 10% wood, 70% steel, 16% concrete, and the remainder of the assets are foundations, crossarms, or other small items. The Company has begun to use more concrete poles in the last several years. A majority of the 69 kV circuits are wood, 138 kV is a mix of wood, steel and concrete poles and most 345 kV poles are steel.

Across Oncor's service area, environments vary which impacts the expected life of transmission pole and structure assets. When upgrades occur where wood poles are changed out, the Company typically will install steel or concrete structures. There are a number of forces that may create a differential between the life of towers and poles. Capacity upgrades are a significant factor for the Company in the future. The focus of capital from 2007-2015 on new infrastructure has caused the number of retirements during the period to decline,

showing an increased life. Going forward, capital spending will shift to include more infrastructure upgrades and replacement than was seen during 2007-2015.

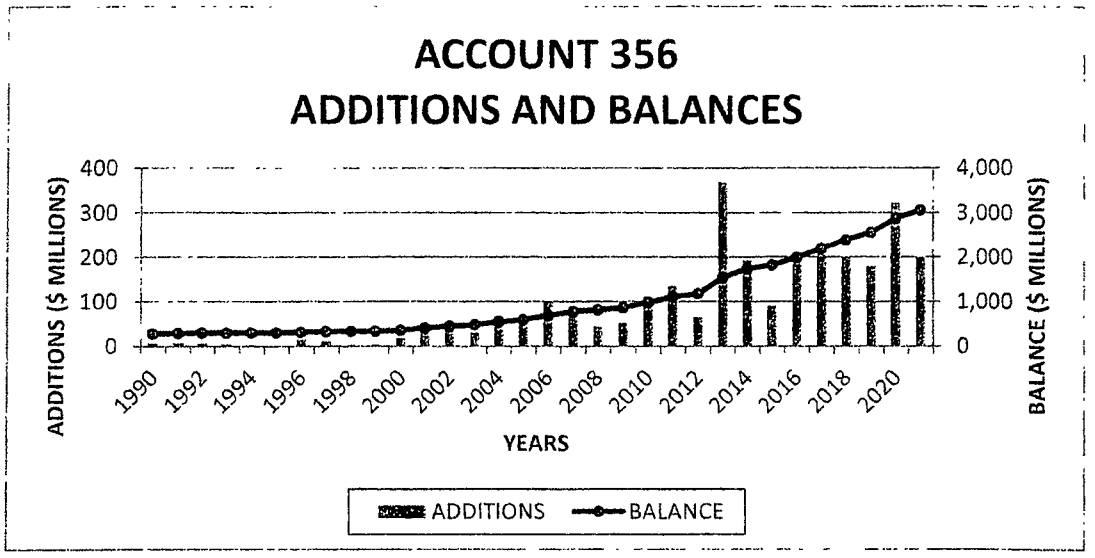
This study recommends a conservative move to a longer life, moving to a 55-year life and with an R1.5 dispersion. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.

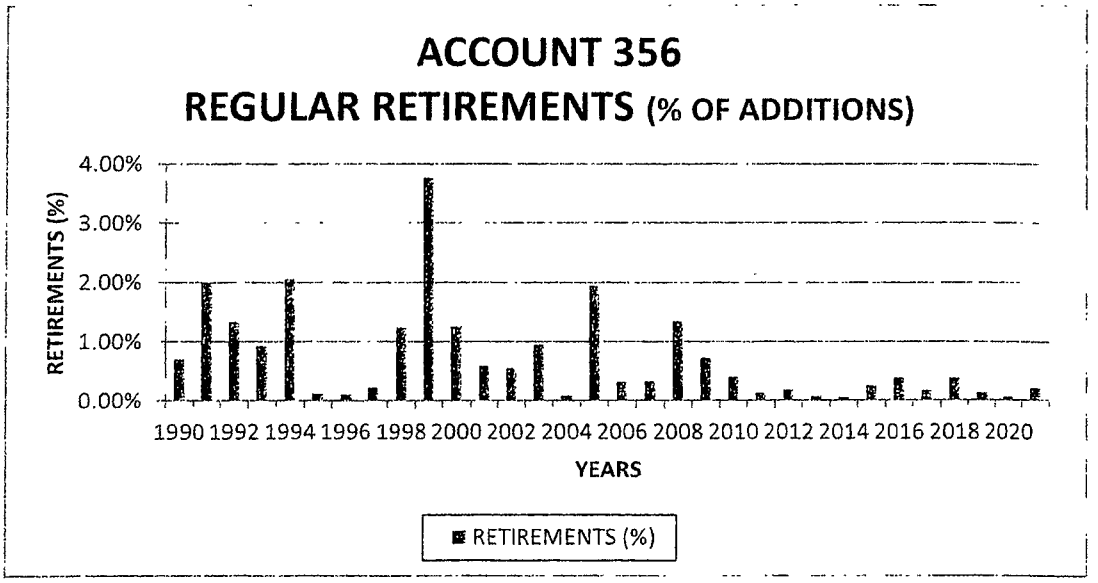


FERC Account 356 Transmission Overhead Conductor (50 S5)

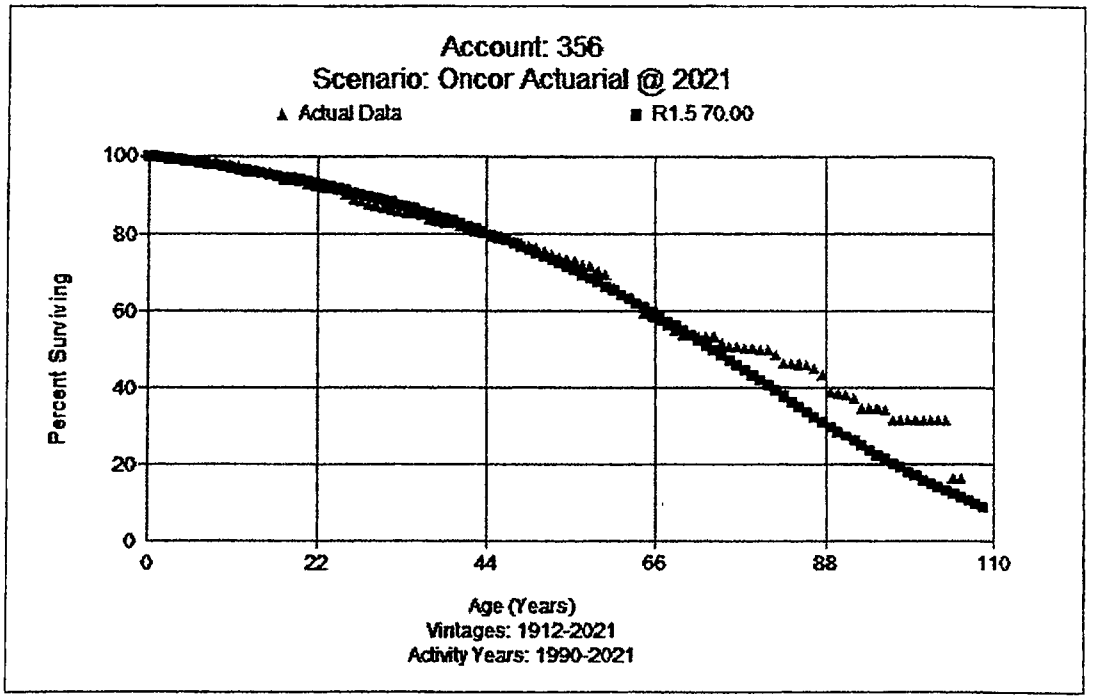
This account consists of transmission overhead conductors that are used to transmit electricity at voltages of 69 kV and above. A pro-forma adjustment was made to plant to remove plant and accumulated depreciation related to assets to be sold to Lubbock Power and Light. This sales transaction is under review by the Commission in Docket 52726. A proposed order recommends approval of this transaction. After adjustment, there is $3.0 billion in plant in this account. Conductor can consist of aluminum, copper, metal, or steel of various diameters depending on location and design. The approved life for Account 356 is 50 years with an R2 dispersion for Oncor Legacy and 50 years with an R3 dispersion for Oncor NTUSU.

Actuarial analysis was used in Docket No. 35717 to establish historical life characteristic. The Company reports that this account will be impacted by the increasing focus on replacing older conductor as capacity needs change and assets get older. Given the shift in capital expenditure, the Company expects that the life expectations of conductor assets to be less than what would have been seen a few years ago. Company personnel expect conductor to have a shorter life than tower (Account 354) and possibly shorter than poles (Account 355) due to reconductoring. Reconductoring allows for an increase in capacity without requiring the replacement of poles and towers. The increasing level of reconductoring would affect (shorten) the life of the conductor without impacting the structures they are installed on, as there are a number of cases where conductor is replaced without having to replace the poles.



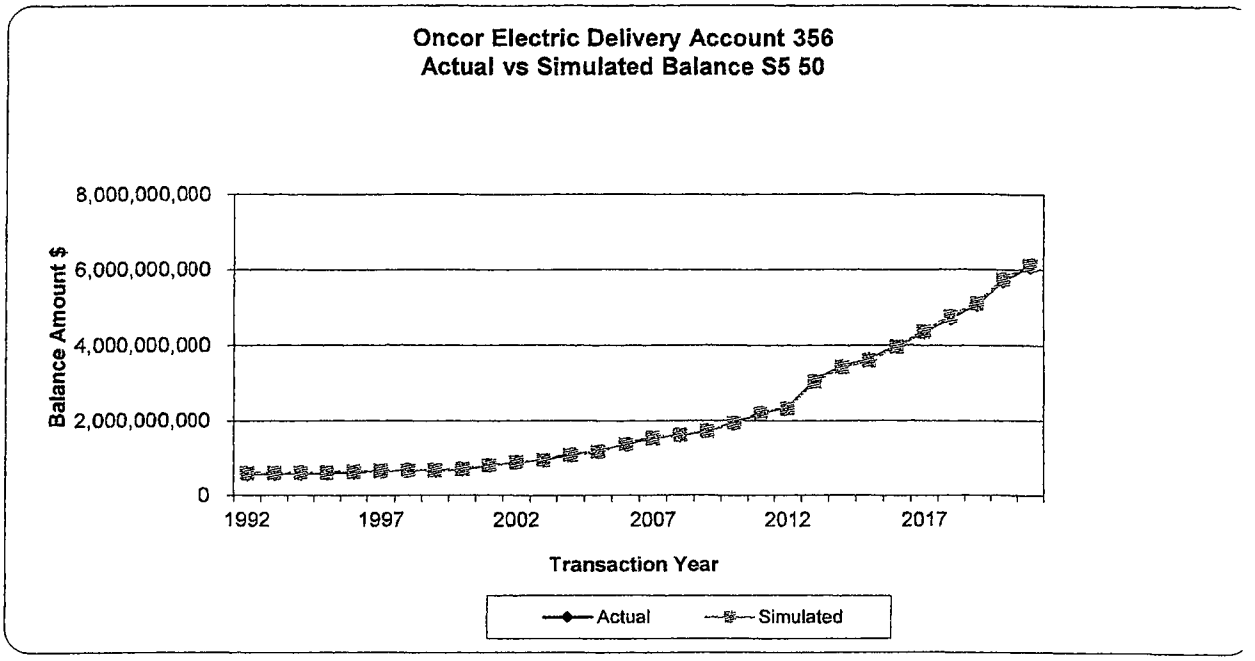


This study initially performed actuarial analysis, but the lives indicated from those results did not appear to be what Company personnel anticipate from their experience. The graph below shows one actuarial placement and experience band over the widest possible range of data.



This band shows a dramatic increase in life (20 years) that is not credible given that it has only been five years since the last study and no significant change in operations have occurred during that time. Given that spending and capital replacements have not returned to pre-2008 levels, this study relies upon SPR analysis with a wider band of data available to estimate the life characteristics for this account.

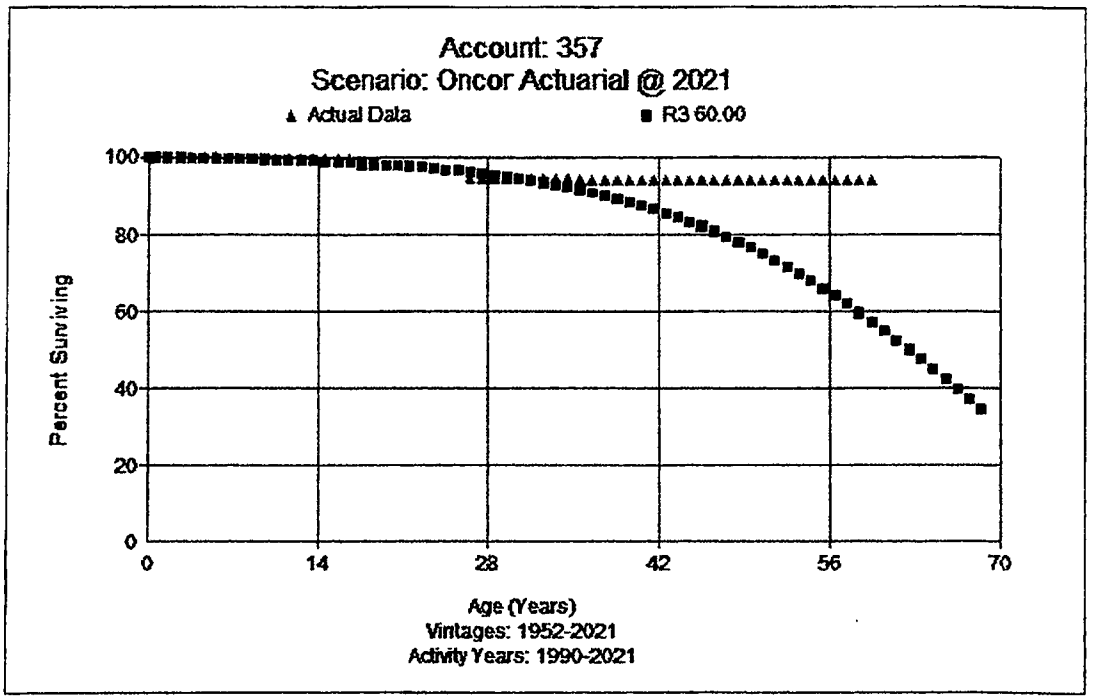
This study recommends retaining the 50-year life and moving to an S5 dispersion for this account. A graph of the simulated balances versus the actual balances for this account is shown below.


Oncor Electric Delivery Account 356
Actual vs Simulated Balance S5 50
8,000,000,000
6,000,000,000
4,000,000,000
2,000,000,000
0
Balance Amount $
1992
1997
2002
2007
2012
2017
Transaction Year
Actual
Simulated

FERC Account 357 Transmission Underground Conduit (60 R3)

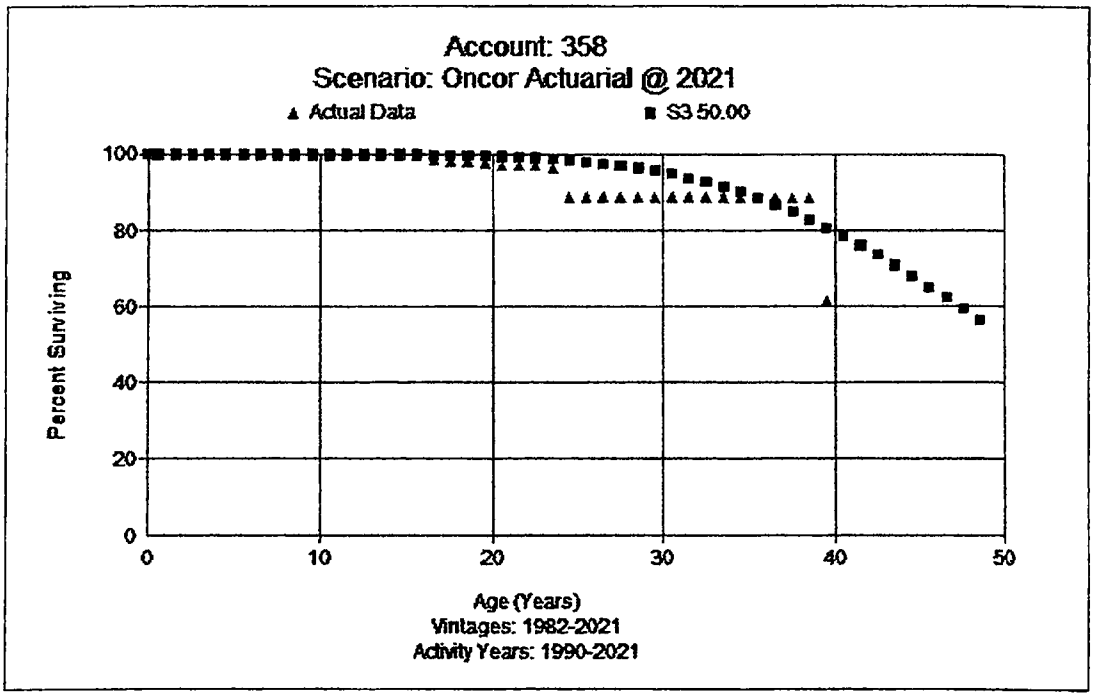
This account consists of underground conduit used for the transmission network serving portions of Dallas and Fort Worth. Currently there is $60.2 million in plant in this account. The approved life for Account 357 is 50 years with an R3 dispersion for Oncor Legacy and Oncor NTUSU had no assets in this account. Actuarial analysis was used to establish life characteristic. There have been no significant changes in the last several years. Traditionally, High Pressure Fluid (oil) filled cables have been the standard for the higher extreme applications, while XLPE was commonly used for customer feeds. Recently, XLPE is being used more due to availability reasons, since only one manufacturer of High Pressure Fluid filled cables is in the US. While there have been examples of replacing High Pressure Fluid filled conductor with XLPE conductor and not replacing conduit, if the Company moves from oil filled to XLPE, they would likely replace conduit also. Therefore, the Company recommends moving the expected life for conduit out, but to a limited degree.

This study recommending moving to a 60-year life and retaining the R3 dispersion. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.


Account: 357
Scenario: Oncor Actuarial @ 2021
Actual Data
R3 60.00
Percent Surviving
100
80
60
40
20
0
0
14
28
42
56
70
Age (Years)
Vintages: 1952-2021
Activity Years: 1990-2021

FERC Account 358 Transmission Underground Conductor (50 S3)

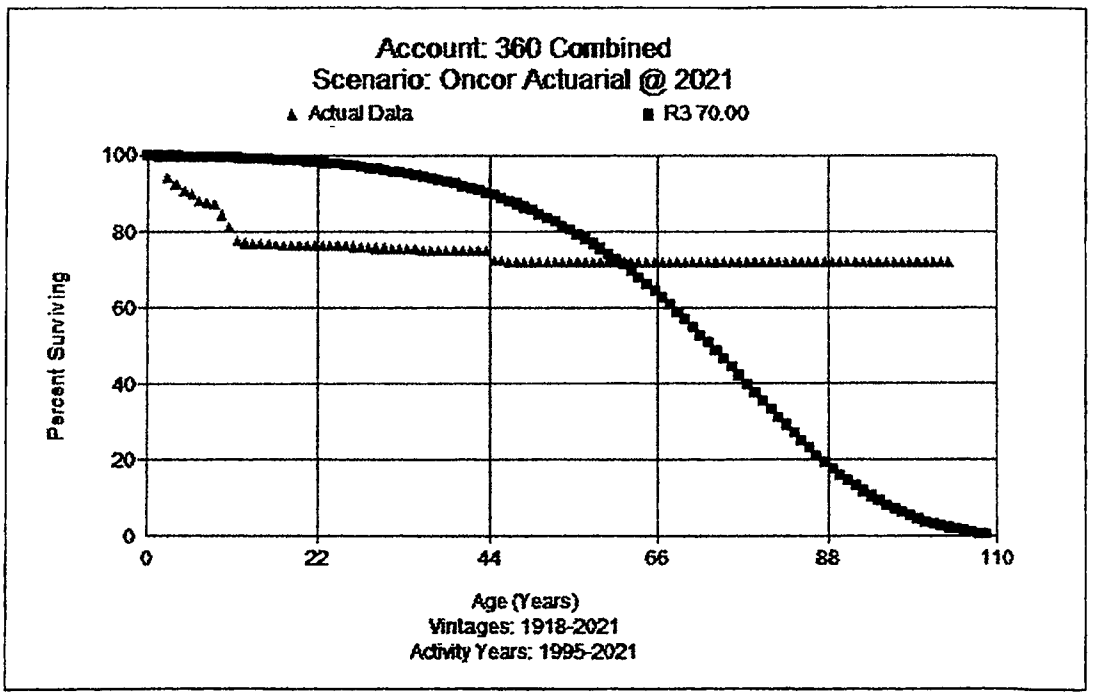
This account consists of underground conductor used for the transmission network serving Dallas and Fort Worth. Currently there is $84.1 million in plant in this account. The approved life for Account 358 is 40 years with an S3 dispersion for Oncor Legacy and Oncor NTUSU had no assets in this account. There has been minimal retirement activity, rendering analysis of little aid in examining life characteristic. This equipment is somewhat similar to Account 367, Distribution Underground Conductor, which has a proposed life of 49 years in this study. Judgment was used to recommend moving to a 50-year life and S3 dispersion for this account. A graph comparing the actual data to the proposed life and retirement dispersion shape is shown below.



Distribution Accounts, FERC Accounts 360-373

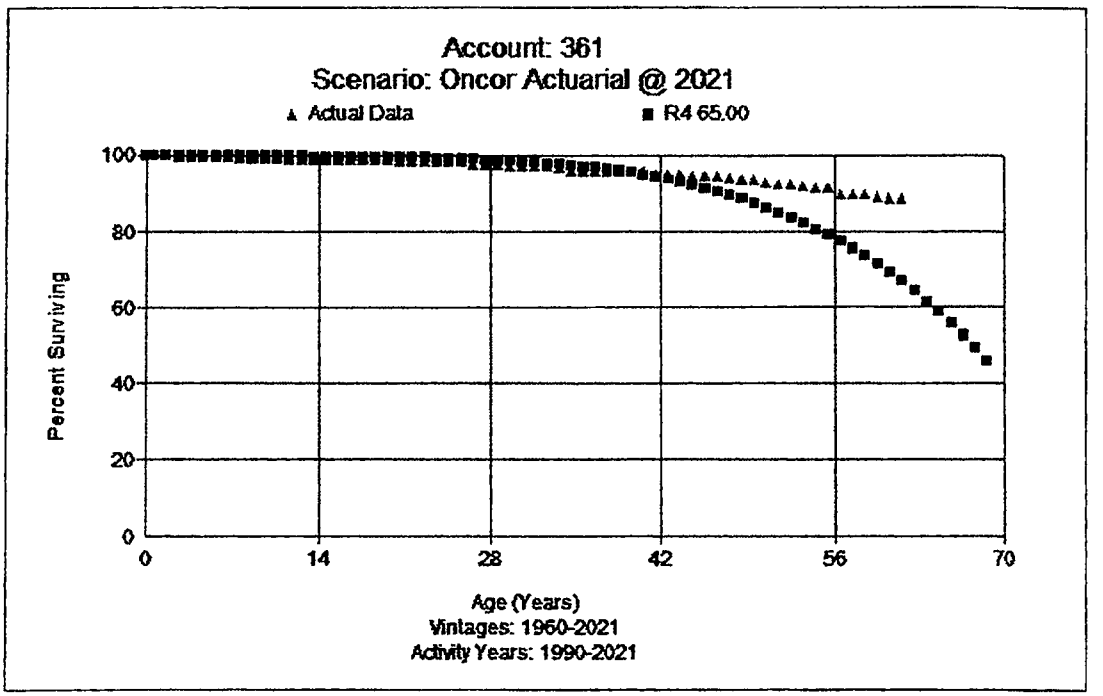
FERC Account 360 Distribution Depreciable Land Rights (70 R3)

This account consists of land rights and easements associated with distribution property or distribution substations. Currently there is $24.4 million in plant in this account. Some land rights are related to distribution substations whereas some are related to distribution mass assets. The approved life for Account 360 is 70 years with an R3 dispersion for Oncor Legacy and Sharyland was non-depreciable. None of the plant in this account is booked in Oncor NTUSU's assets. The actuarial results show a retirement at an earlier age, which is not typical of this asset. Given the slight changes in many distribution accounts, this study recommends retaining the 70-year life with an R3 dispersion.



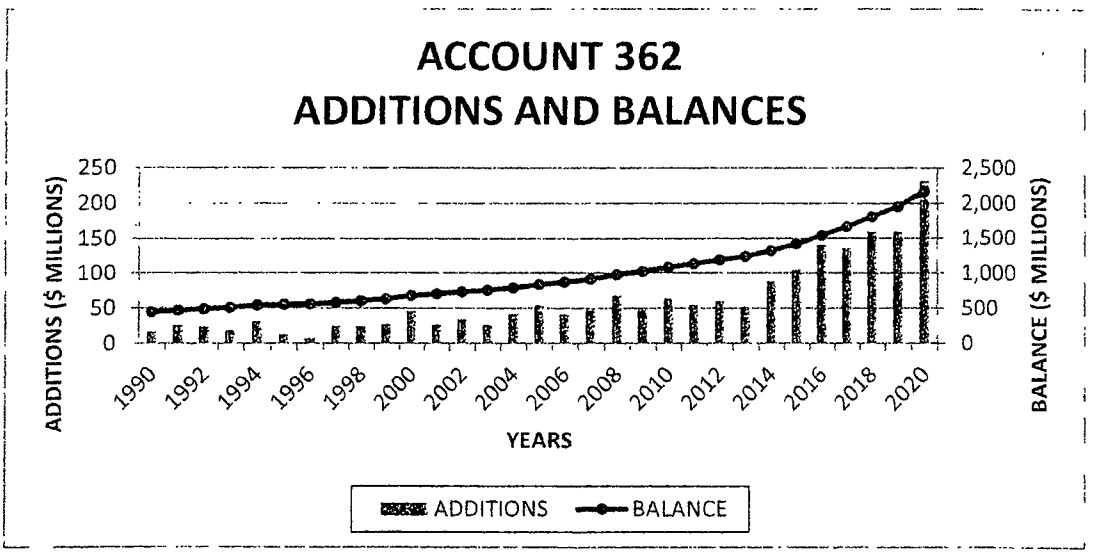
FERC Account 361 Distribution Station Structures and Improvements (65 R4)

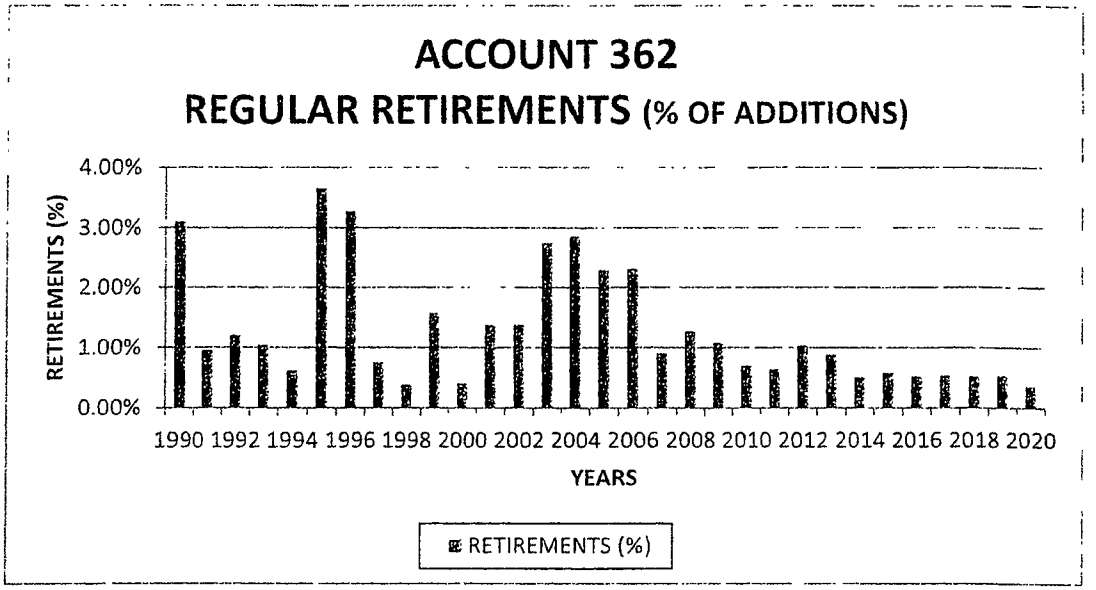
This property includes fencing, small buildings, and other non-electrical assets found in a distribution substation. Currently there is $228.0 million in plant in this account. The approved life for Account 361 is 52 years with an S6 dispersion for Oncor Legacy and 50 years with an R3 dispersion for Oncor NTUSU. Actuarial analysis in the overall bands shows a life that is beyond operational expectations for these assets, upwards of 80 years. Given the actuarial results, life of transmission structures and the assets in the account, an increase in life is recommended. Based on the limited actuarial analysis and judgment, this study recommends a 65-year life and with an R4 dispersion for this account. A graph the observed life table to the proposed curve is shown below.



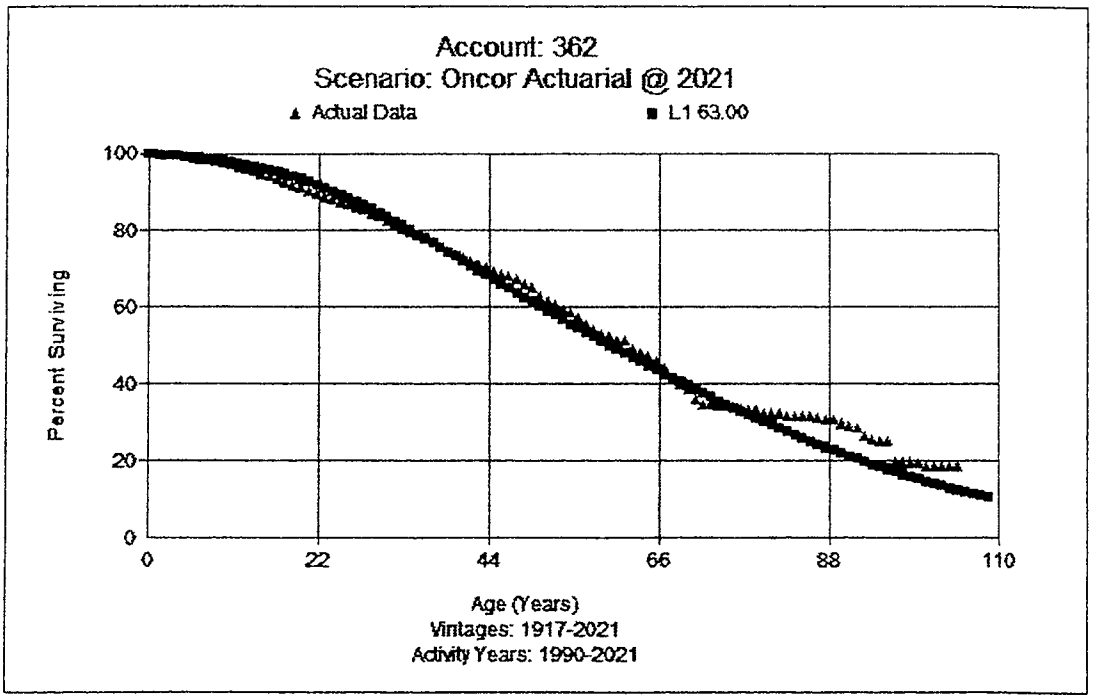
FERC Account 362 Distribution Substations (57 R1.5)

This account contains a wide variety of distribution substation equipment, from circuit breakers to switchgear. Currently there is $2.4 billion in plant in this account. The approved life for Account 362 is 55 years with an R1.5 dispersion for Oncor Legacy and 35 years with an R3 dispersion for Oncor NTUSU. There are $3.1 million in mobile generators in this account that are leased rather than being depreciated that are excluded from plant since those assets are capital leases. Actuarial analysis was used in Docket No. 35717 to establish historical life characteristic. Since the last depreciation study, the focus on new infrastructure has impacted the pattern of capital replacements in this account. Additions have grown rapidly, but retirement activity has not occurred at the same pace, since capital spending was not focused on infrastructure replacement. The graphs below show the pattern of capital additions and retirements over the period where actuarial data is available.





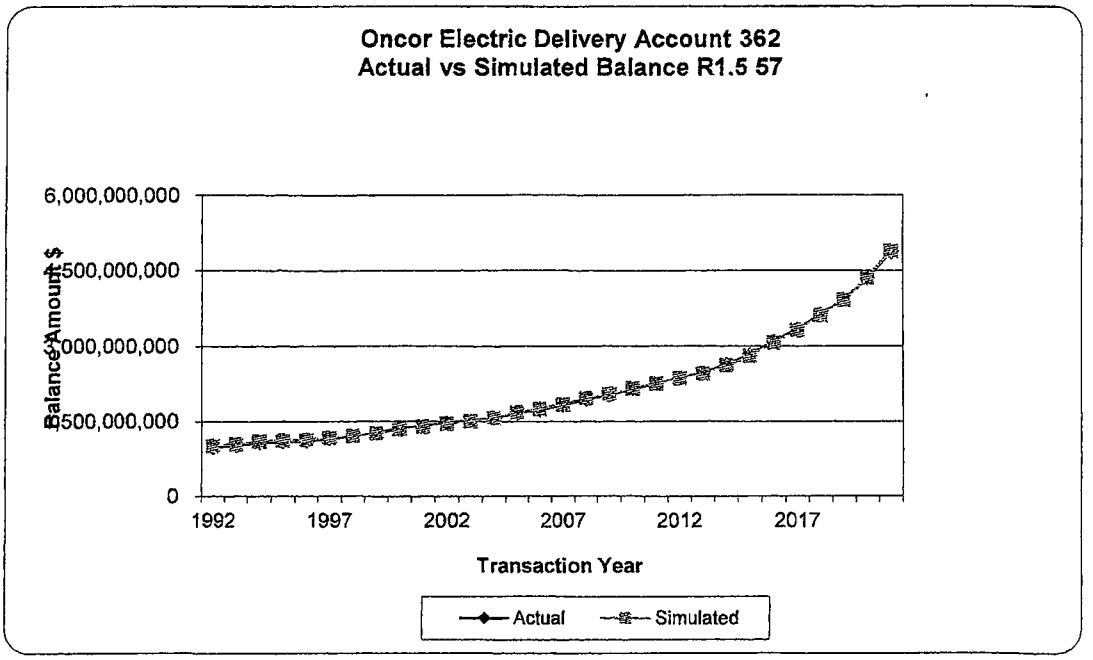
This study initially performed actuarial analysis, but the lives indicated from those results did not match Alliance or Company personnel expectations based on their experience. The graph below shows one actuarial placement and experience band over the widest possible range of data.



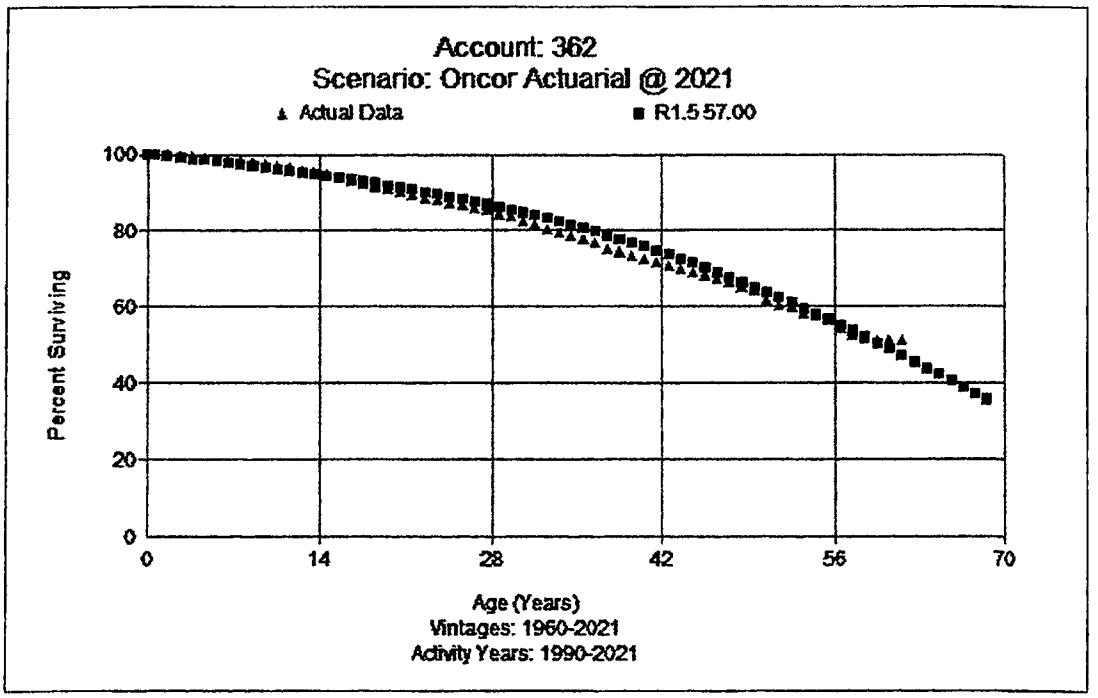
Substation transformer technology is converting to vacuum tap changers, which should increase the life of Load Tap Changers ("LTC") in the future. LTCs are separate capital items from the transformer asset. There is an anticipated 30-year life for LTCs when replacing contacts. While transformer manufacturers expect a life of 30 years from a transformer the Company anticipate that these transformers would achieve a life of 50 years.

The Company is moving from OCB to vacuum breakers on low voltage installations. The OCB are being replaced in part due to the lack of parts to maintain the breakers and to increase resiliency during colder weather. In addition to the targeted program to replace OCB and older model vacuum feeder breakers the Company has a Distribution Automation program that has been replacing breakers and electromechanical feeder relays to support the new technology. Similar to the OCB, it is difficult to locate replacement parts on older vintage switchgear therefore the Company is proactively targeting replacements of this equipment.

Based on input from Company personnel and SPR analysis, this study recommends moving to a 57-year life with an R1.5 dispersion for this account. A graph of the actual balances versus the simulated balances for the selected curve is shown below.



As actuarial data is being compiled, many of the shorter bands exhibit the same life indicated by SPR analysis as shown below.

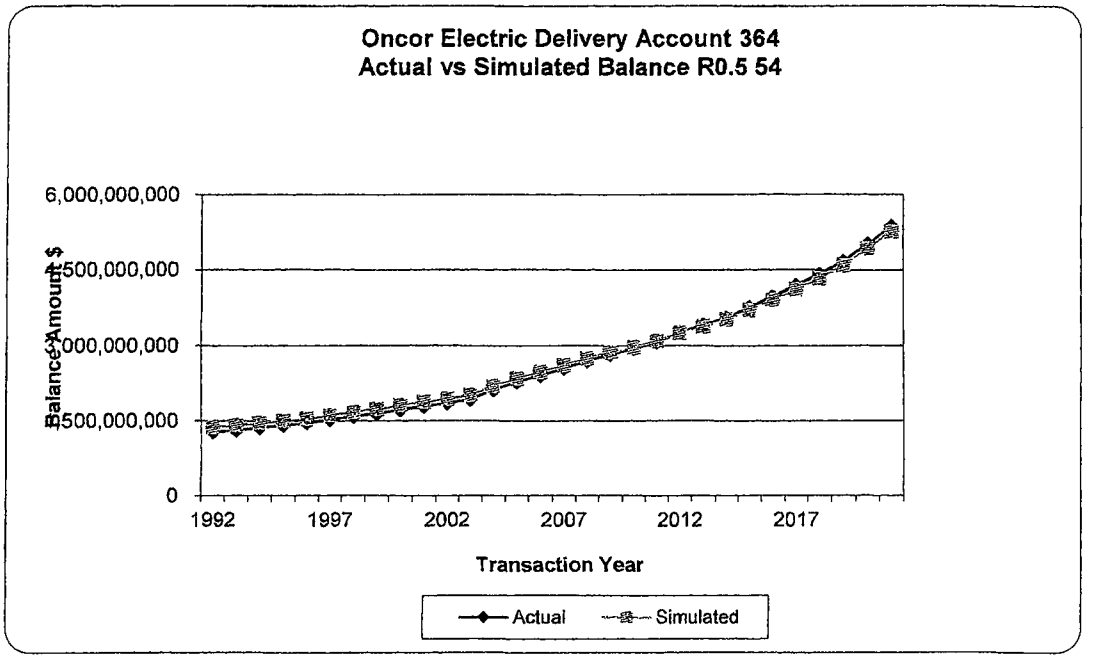


FERC Account 364 Distribution Poles, Towers, and Fixtures (54 R0.5)

This account contains poles and towers of various material types: wood, concrete, and steel. Currently there is $2.7 billion in plant in this account. The height of these assets can range from under 25' to in excess of 110' feet. The approved life for Account 364 is 44 years with an R1 dispersion for Oncor Legacy and 42 years with an R5 dispersion for Oncor NTUSU. Actuarial analysis shows lives in the longer bands that are inconsistent with operational lives seen by SMEs and longer than Account 355 Transmission Poles Towers and Fixtures. Therefore, SPR analysis was used for this account.

Storm activity in the last several years has been higher than normal. After 2016, the Company expanded their life extension program on poles, with an estimated 40,000 per year that are treated as compared to 2500 annually prior. With Chromated Copper Arsenate ("CCA") treatment and the life extension program, Company SMES expect a longer operational life. Oncor has transitioned from wood to fiberglass crossarms, since they began capitalizing crossarm replacements in 2008. After considering current circumstances, a life extension of approximately 10 years is reasonable. Company SMEs report that they have treated up to 10% of Oncor's distribution poles and the number is increasing. Offsetting those factors is the replacement of newer poles due to the growth in the system. At times, poles are replaced when more height is needed.

In examining the SPR results, the conformance index was in the fair to poor range for all but the shortest bands. The highest ranked curves by CI are R0.5 with a 54-year life. This study recommends moving from the 41-year life to a 54-year life with an R0.5 dispersion for this account. A graph comparing the actual balances to balances simulated using a 54 R0.5 curve for this account is shown below. This longer life is consistent with SME expectations and Oncor's current operations.


Oncor Electric Delivery Account 364
Actual vs Simulated Balance R0.5 54
6,000,000,000
500,000,000
000,000,000
500,000,000
0
Balance Amount $
1992
1997
2002
2007
2012
2017
Transaction Year
Actual
Simulated

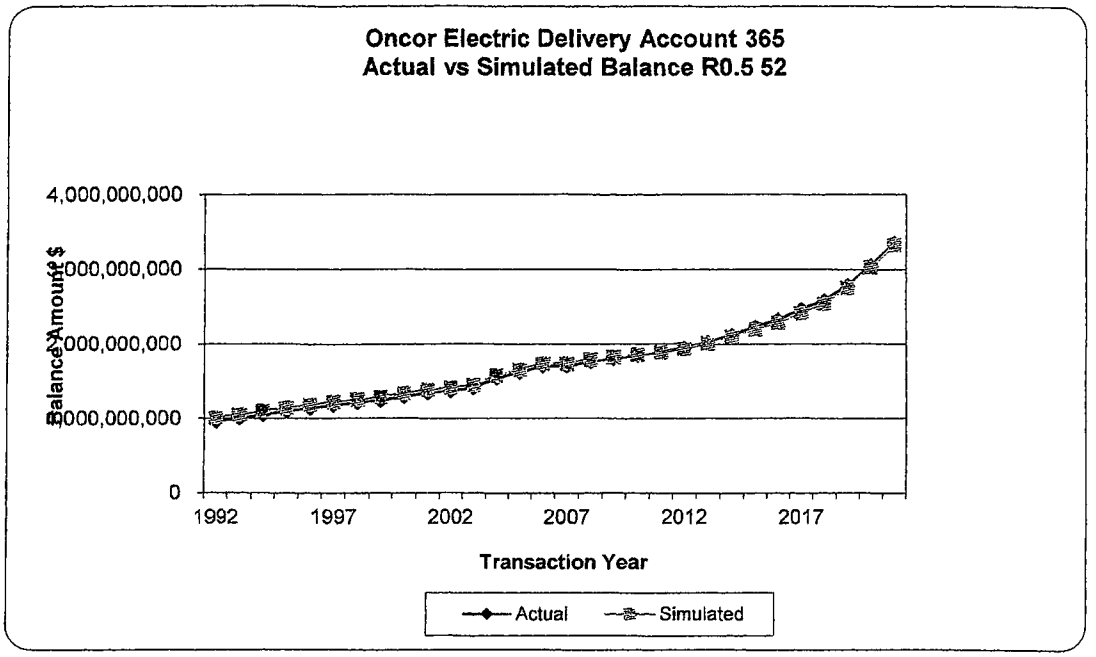
FERC Account 365 Distribution Overhead Conductor (52 R0.5)

This account consists of overhead conductor of various thickness, as well as various switches and reclosers. Currently there is $1.7 billion in plant in this account. The approved life for Account 365 is 41 years with an R1.5 dispersion for Oncor Legacy and 39 years with an R4 dispersion for Oncor NTUSU. The overall band from actuarial analysis is erratic without a shape match to Iowa Curves. For that reason, SPR analysis was used for this account. Shorter actuarial bands support the SPR results.

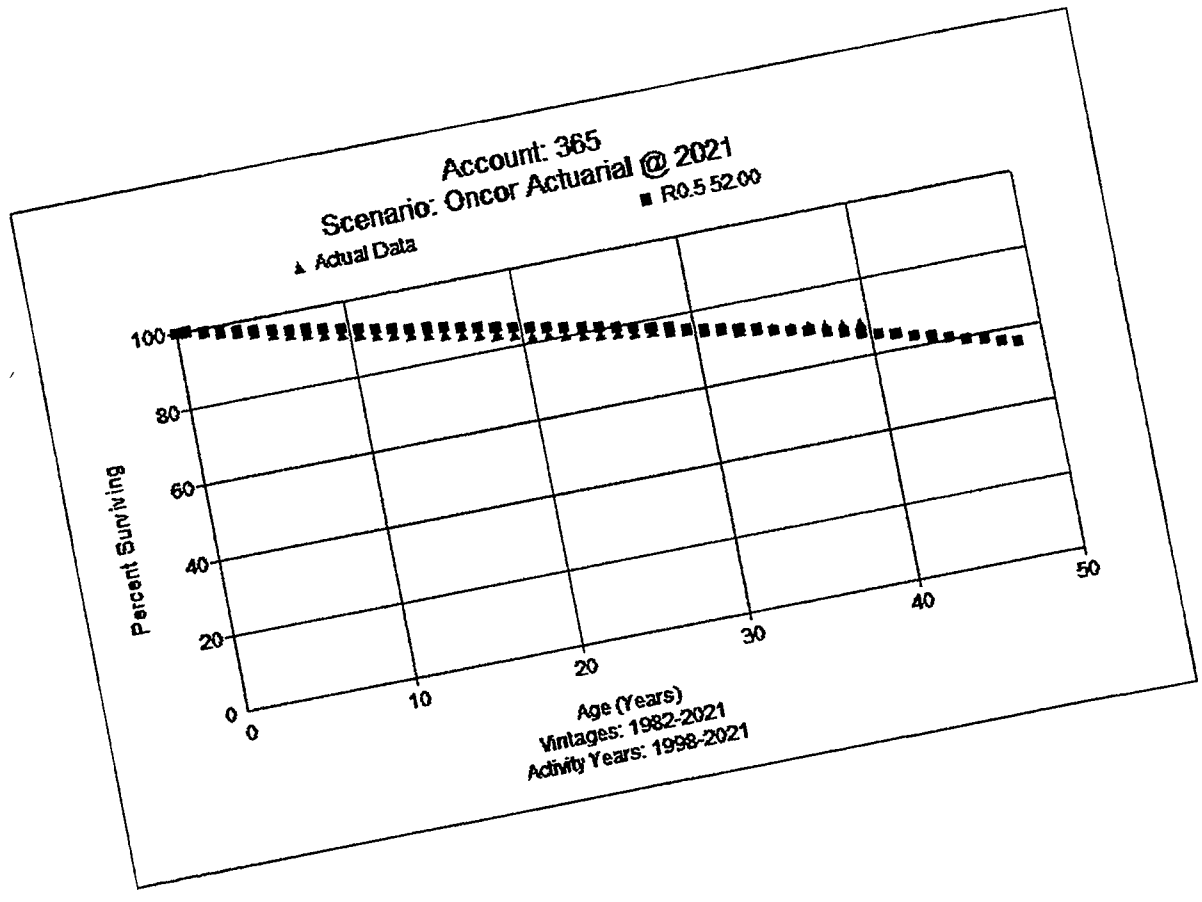
Company SMEs report that this account is being impacted by increased distribution automation ("DA"), which began to ramp up in 2017. Interrupters, reclosing fuses, and other electronic components are targeted for upgrades. The Company has replaced open wire secondary installations for a number of years, but this activity has been decreasing significantly in the last few years. Given the growth of the service area, the Company has a significant "serve-new" customer base that requires upgrading conductor. There is an increasing level of electronic components in this account with the installation of smart switches and similar components. Company SMEs believe the operational life for such items (e.g., smart switches) will be shorter than the conductor and non-electronic components. Smart switches and similar assets have been broken into separate retirement units to identify those components. Due to growth across the system, any change in life should move in a similar direction as Account 364, Distribution Poles, Towers, and Fixtures.

The highest ranked curves by CI are R0.5, L0, and R1. The R0.5 and L0 curves yield lives close to 50 years and over. The L0 curves produce an REI less in the 85 range, well below 100, and do not match the expectations of Company personnel. The R1 and R1.5 curves produced an REI of 100 and matched the expectations of Company personnel. This study recommends moving from the 41-year life to a 52-year life and moving to an R0.5 dispersion for this account. A

graph of the plot of the actual versus observed balances for the chosen life and dispersion is shown below.



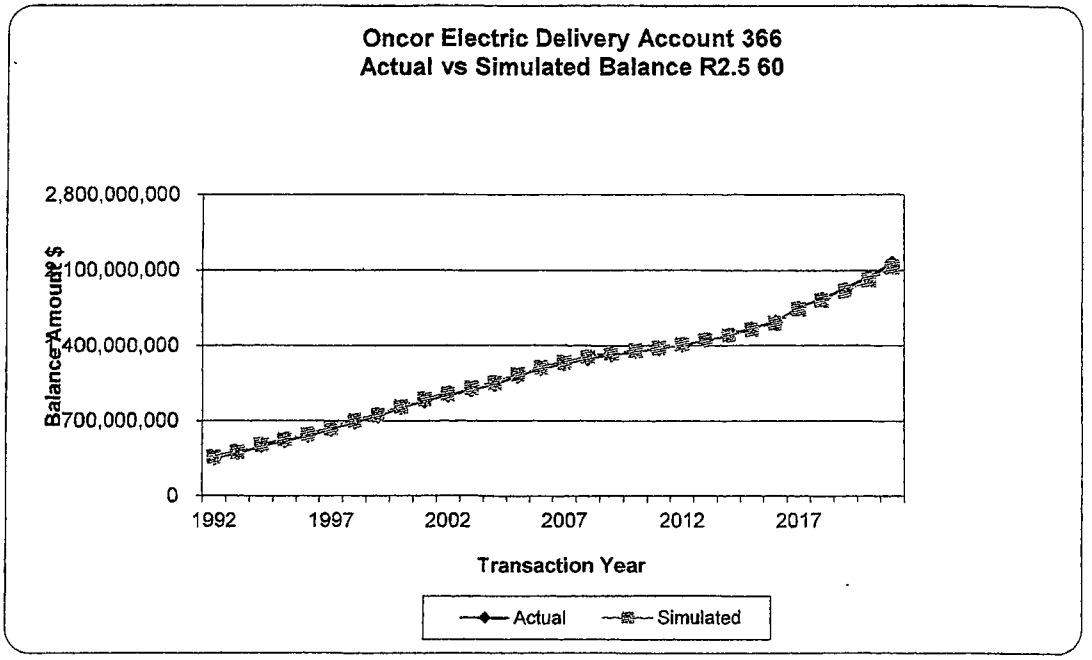
The SPR results are supported by actuarial analysis in a shorter band as shown below.


Account: 365
Scenario: Oncor Actuarial @ 2021
▲ Actual Data
■ R0.5 52.00
Percent Surviving
100
80
60
40
20
0
0
10
20
30
40
50
Age (Years)
Vintages: 1982-2021
Activity Years: 1998-2021

FERC Account 366 Distribution Underground Conduit (60 R2.5)

This account consists of distribution conduit, duct banks, vaults, manholes, and ventilating system equipment. Currently there is $1.1 billion in plant in this account. The approved life for Account 366 is 50 years with an R3 dispersion for Oncor Legacy and 60 years with an R3 dispersion for Oncor NTUSU. Retirement activity has been insufficient for any actuarial analysis to determine life characteristics consistent with SME expectations and the lives for this account across the electric industry. Therefore, SPR analysis was used for this account. The Company generally pulls new conductor into existing conduit when possible. Older fiberglass conduit can have problems with re-pulling, but PVC or Polyethylene has been used since the early 1980s. Company personnel expect conduit life to be longer than that of conductor in general. The Company has used conduit in most cases since the 1980s when running underground conductor. The Company only runs spare conduit in duct systems. Sometimes upgrading cable requires replacing conduit as well.

Two curves produce an REI near 100 for this account, an R2.5 and R3. There is little difference in the CI and the REI is better for the R3 curve. This study recommends moving to a 60-year life with an R2.5 dispersion for this account. A graph of the plot of the actual versus observed balances for the chosen life and dispersion is shown below.


Oncor Electric Delivery Account 366
Actual vs Simulated Balance R2.5 60
2,800,000,000
2,100,000,000
1,400,000,000
700,000,000
0
Balance Amount $
1992
1997
2002
2007
2012
2017
Transaction Year
Actual
Simulated

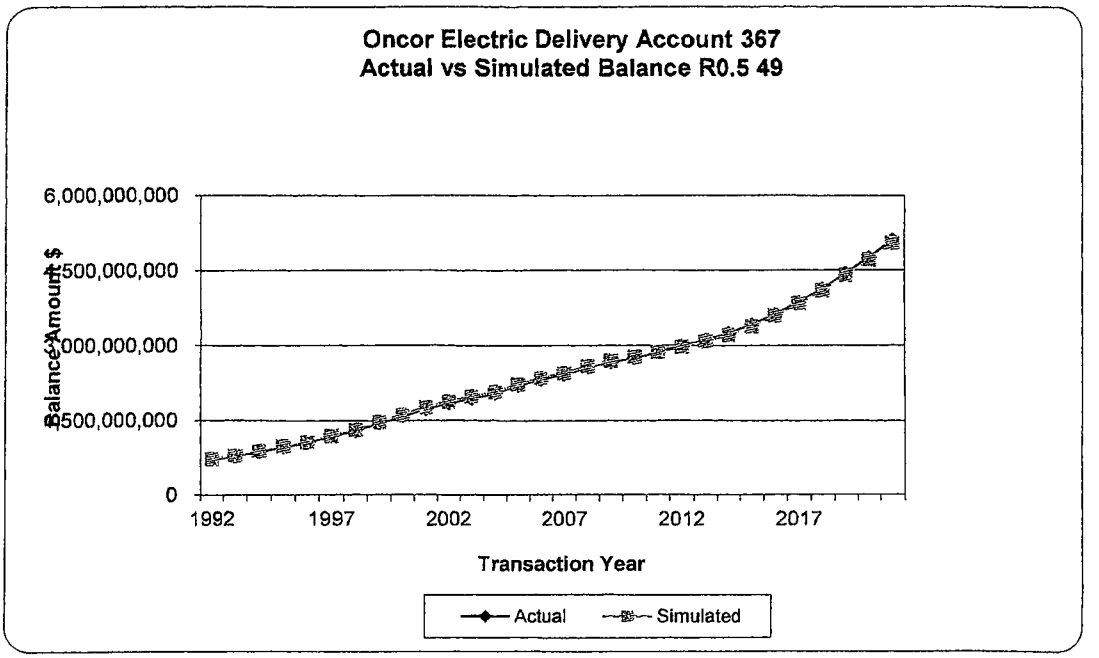
FERC Account 367 Distribution Underground Conductor (49 R0.5)

This account consists of distribution conductor, switches, and switchgear. Currently there is $2.6 billion in plant in this account. The approved life for Account 367 is 37 years with an R1 dispersion for Oncor Legacy and 37 years with an R4 dispersion for Oncor NTUSU. Actuarial analysis shows results that are beyond the expectations of Company SMEs and industry expectations, therefore SPR analysis was used for this account.

Company personnel report that all new underground conductor since 1986 has been installed in conduit. Prior to that, all underground conductors was direct-buried. Underground cable at Oncor has had the benefit of a significant cable injection program. Without injection, Company personnel expected life of 30 years for the older cable, but with injection they expect a 40 or 50 year life in total. The cost of the injection is approximately one third of the replacement cost. Since 1992, the newer standard of cable (jacketed tree retardant strand filled cable) is more robust, with an expected life of over 40 years. Causes of retirement and replacement include lightning, heat, theft, and third-party damage. There is an increasing level of electronic components in this account (e.g., smart switches) with a shorter life than the conductor and non-electronic components. Electronic components in this account have been broken into separate retirement units to identify those components. The capitalized injection asset will only have a 15-20year life and will moderate the overall life of the account. Given the injection program and information from Company personnel, a longer service life is reasonable.

The R0.5 curve is ranked highest in most bands with a 49 to 51 year life, which is at the upper end of the range indicated by Company experts. The R0.5 curve had a good to excellent CI, nearly 100 percent REI, and is line with the majority of lives experienced by other companies. Given the recent focus on new infrastructure and smart grid enhancements that impacted many distribution accounts, this study recommends a change in average service life, moving to a 49-year life with an R0.5 dispersion for this account. A graph of the plot of the

actual versus observed balances for the chosen life and dispersion is shown below.

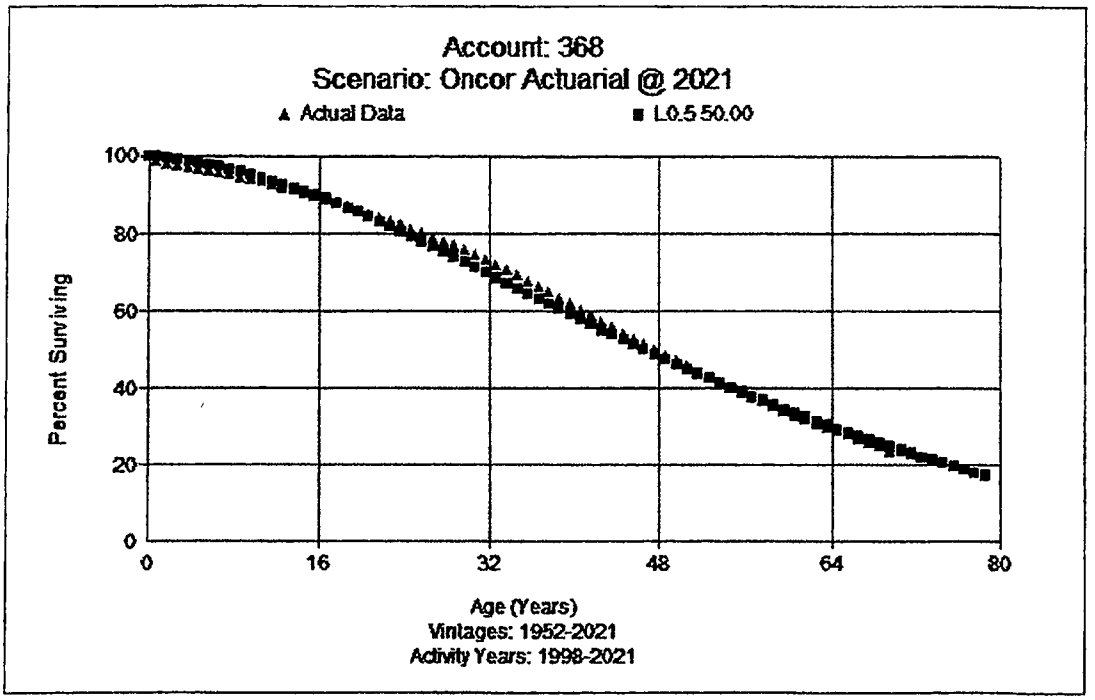


FERC Account 368 Distribution Line Transformer (50 L0.5)

This account consists of line transformers, regulators, and capacitors. Currently there is $2.5 billion in plant in this account. The approved life for Account 368 is 44 years with an R1 dispersion for Oncor Legacy and 41 years with an R5 dispersion for Oncor NTUSU. SPR analysis was used to establish life characteristic in prior depreciation studies. In this study, actuarial analysis was used, because the results are consistent with prior depreciation studies and the observed life table shows sufficient experience to estimate life characteristics.

Company personnel state that capacitor units recently increased acceptance testing, requiring units to be built to higher standards, which increases the life. In the downtown network, they are starting to replace network protection in this account, spending about $12M per year. The Company refurbishes transformers without retiring in some cases. Company personnel state that pad transformers would likely have a shorter life than pole-mounted transformers based on internal failures, for example heating effects. External failures would cause more failures in pole mounted transformers. The Company recently changed to a newer standard for pad transformers that will likely lengthen their lives (better at withstanding heating) by changing the pad mount from a 65 degree rise to a 55 degree rise. Company personnel would expect a shorter life for capacitors in this account rather than capacitors in substations (15-20 years would be reasonable).

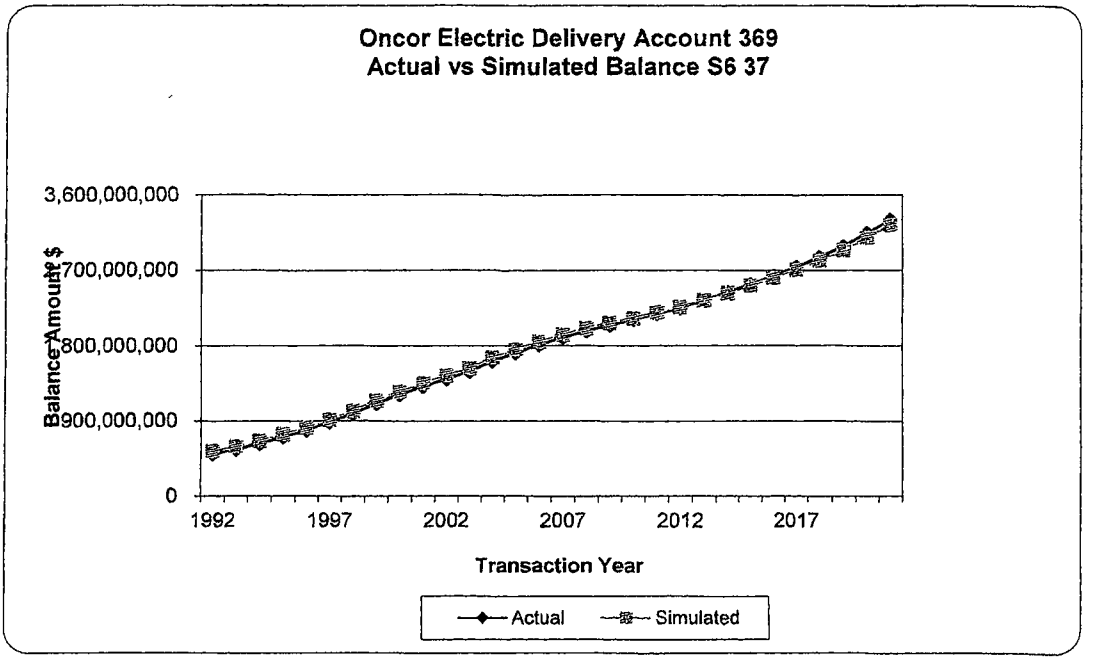
In the overall band, the observed life table approaches zero and shows an excellent match to a 50-year life with an L0.5 dispersion. In more recent bands a low mode R curve matches well with a life between 46 and 48 years. Based on input from Company personnel and SPR results, this study recommends moving to a 50-year life with an L0.5 dispersion for this account. A graph of the plot of the actual versus observed balances for the chosen life and dispersion is shown below.


Account: 368
Scenario: Oncor Actuarial @ 2021
Actual Data
L0.5 50.00
Percent Surviving
100
80
60
40
20
0
0
16
32
48
64
80
Age (Years)
Vintages: 1952-2021
Activity Years: 1998-2021

FERC Account 369 Distribution Services (37 S6)

This account includes all distribution services, both overhead and underground. Currently there is $1.7 billion in plant in this account. The approved life for Account 369 is 34 years with an S6 dispersion for Oncor Legacy and 35 years with an R2.5 dispersion for Oncor NTUSU. Oncor NTUSU currently has no assets in this account and no further additions to plant are anticipated. Retirement activity has been insufficient for an actuarial analysis to determine life characteristics, and SPR analysis was therefore used for this account. Company personnel expect that services would have a shorter life than overhead conductor (Account 365). Currently the split between overhead and underground services is 26% and 74%, respectively, based on plant in service at year-end 2021. Causes of retirement in this account are relocations as well as wildlife (such as squirrels) intrusions. Those fault modes would be as prevalent for overhead conductor. Company personnel expect the life of overhead and underground services to be relatively the same. Underground services have generally been installed in conduit for the last 25 years or more. Company personnel support a slight upward movement in life for this account, but operationally, the life will be shorter than that of conductor in Account 365.

The highest ranked curve across all bands 30 years was an S6 curve. Lives were in the 37-year range, for bands 30 years and longer. Since the 10 and 20 year bands were less than a life cycle of the asset, the slight indication of a longer life was inconsistent with all other bands. The REI is 100 for all bands. After examining visual plots of actual versus simulated balances, a 37-year life with an S6 dispersion was selected for this account. A graph of the plot of the actual versus observed balances for the chosen life and dispersion is shown below.


Oncor Electric Delivery Account 369
Actual vs Simulated Balance S6 37
3,600,000,000
2700,000,000
1800,000,000
900,000,000
0
Balance Amount $
1992
1997
2002
2007
2012
2017
Transaction Year
Actual
Simulated

FERC Account 370 Distribution Meters (20 R0.5)

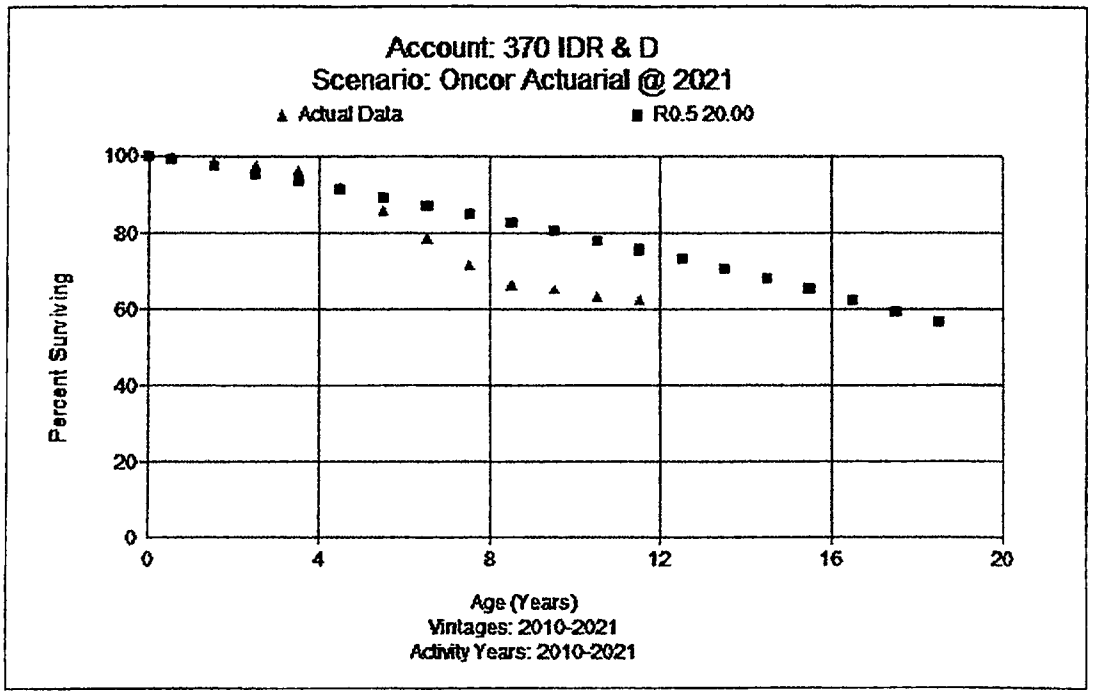
There are two meter accounts in the scope of this study. There are two accounts that are excluded, as they are separated from rate base in a separate surcharge. The categories of meters in this study are: IDR meters, advanced meters that were installed after 2012 when the deployment period ended, and a limited number of non-advanced meters for customers who elected to retain an electro-mechanical meter.

Smart meters installed after the AMS deployment have a balance of $200.0 million at study date. The next category of assets in this account is IDR (Interval Data Recorder) meters. Currently there is $163.0 million in plant in this account. The approved life for Account 370 is 20 years with an R0.5 dispersion for Oncor Legacy and 30 years with an R2.5 dispersion for Oncor NTUSU. Currently, Oncor NTUSU has no assets in this account and no further additions to plant are anticipated.

Oncor's AMS meters are made by Landis and Gyr. There are approximately 3,297,412 residential meters, 538,782 Commercial/Industrial meters (including 9,232 IDRs, some are AMS). The only non IDR and non AMS meters left in service are the opt out meters (461). IDR meters are all solid-state meters. Most IDR meters are read using a radio frequency method ("RF") but some have a cellular modem. RF mesh technology is what is used in nearly every other meter. Displays, communication equipment, and various electronic components can fail. The Company will generally replace the meter when these problems are seen. The meter also self-diagnoses and can signal fault.

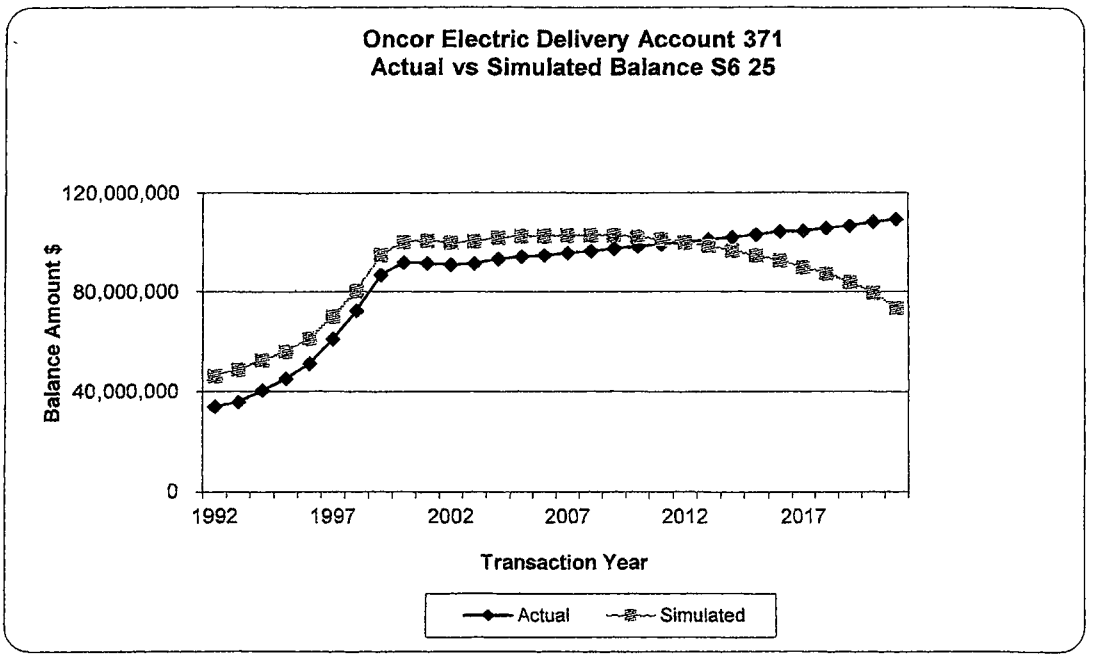
Meters do a daily self-diagnostic test. The Company is changing out stand-alone IDRs with AMS IDRs. They would expect around the same 20-year life for IDR meters. The IDR group includes transockets and instrument transformers as well. They would not normally replace the instrument transformer or transocket when replacing the meter. They will separate all meters into 370D, and the IDR subgroup (PU 100-161) would only contain long-lived instrument transformers and transockets, etc. With the similarity between the two types of meters, a

common life is recommended. Company experts support the continued use of a 20-year life for these assets. While there have been some higher early failures of meters, this study recommends a 20-year life with an R0.5 curve for these assets. A graph of the observed life table and the proposed curve is shown below.



FERC Account 371 Installation on Customer Premises (Guard Lights) (25 S6)

This account consists of guard lights and guard light standards. Currently there is $54.6 million in plant in this account. The approved life for Account 371 is 25 years with an S6 dispersion for Oncor Legacy and 25 years with an R1 dispersion for Oncor NTUSU. Currently, Oncor NTUSU has no assets in this account and no further additions to plant are anticipated. Retirement activity has been insufficient for an actuarial analysis to determine life characteristics; therefore, SPR analysis was reviewed for this account. An S6 dispersion was the best choice for all bands. The CI is low for this account, and its decreasing account balance can create issues with the predictiveness of SPR analysis. This study recommends retaining the 25-year life with an S6 dispersion for this account. A graph of the plot of the actual versus observed balances for the chosen life and dispersion is shown below.

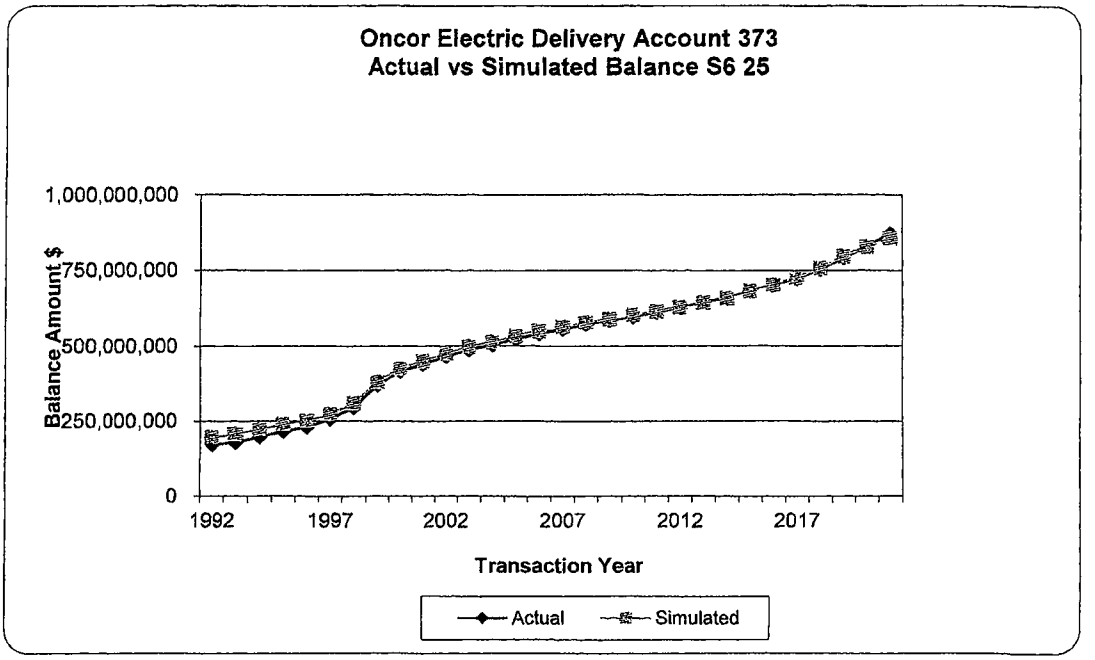


FERC Account 373 Distribution Street Lighting (25 S6)

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. Currently there is $437.4 million in plant in this account. The approved life for Account 373 is 25 years with an S6 dispersion for Oncor Legacy and 30 years with an R2 dispersion for Oncor NTUSU. Currently, Oncor NTUSU has no assets in this account and no further additions to plant are anticipated. Prior depreciation studies have used SPR analysis for life analysis.

According to Company operations personnel, a significant change on this account occurred in 2007 when new installations of mercury vapor lights were discontinued. At that time, the Company began a program to replace those assets when they fail. High Pressure Sodium ("HPS") lights were used until LED lights came on the scene. Oncor has made a significant move to LED on their system, but some cities have not opted for LED. Other street light options are no longer available, so as time goes on more cities are expected to move to LED. LEDs may last 50,000 hours, about 11-12 years. 25 years may be a little long based on based on LED technology.

When examining SPR analysis, longer bands show a consistent pattern of the top choice being a 25-year life with an S6 dispersion. Shorter SPR (less than the proposed life) show a change in life, but authoritative guidance recommends using SPR periods at least as long as average service life. Future depreciation studies will examine whether the life of this account changes as LED lights become more widespread. Based on input from Company SMEs, SPR analysis, and judgment, this study recommends retention of the existing life of 25 years with an S6 dispersion for this account. A graph comparing the Company's simulated balances for the proposed curve and actual balances is shown below.

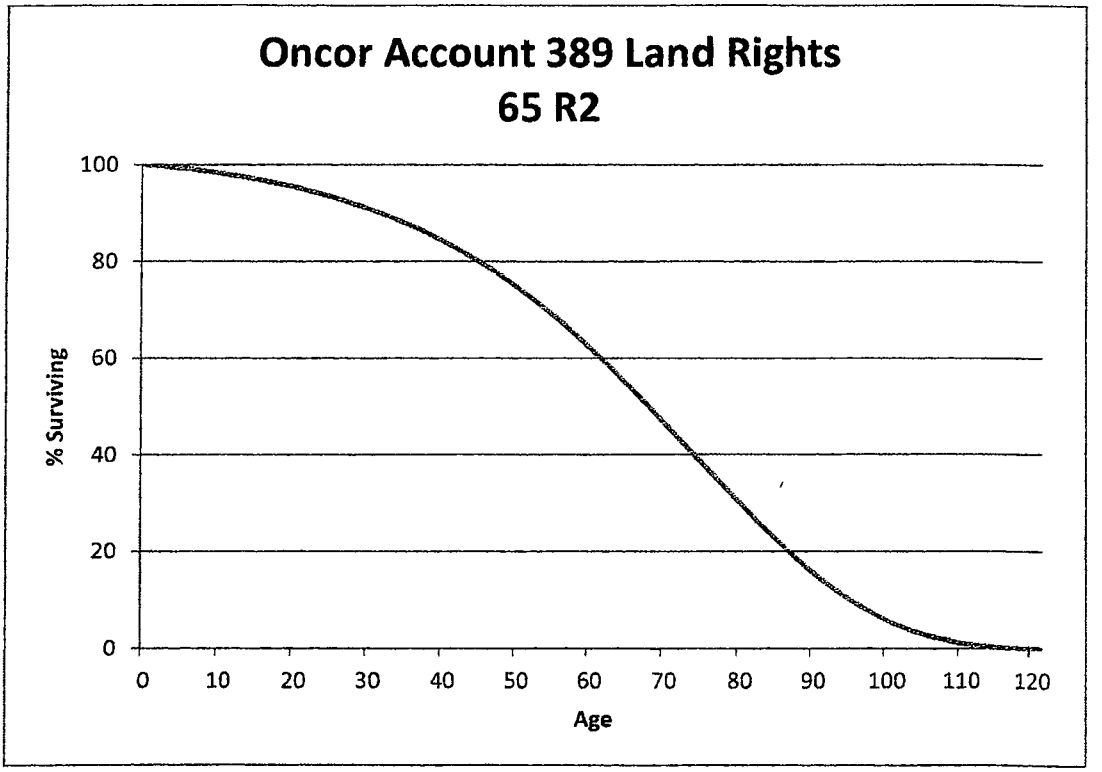

Oncor Electric Delivery Account 373
Actual vs Simulated Balance S6 25
1,000,000,000
750,000,000
500,000,000
250,000,000
0
Balance Amount $
1992
1997
2002
2007
2012
2017
Transaction Year
Actual
Simulated

General Plant, Depreciable Assets Account 389-390-397

In the last depreciation study, Docket No. 35717, actuarial analysis was used for general plant accounts. For Accounts 389-390, transactional data has been compiled from 1990 through the present to enable the use of actuarial analysis on both accounts. In Docket No. 35717, Account 397 was divided into a depreciable sub-account and an amortized sub-account. Transactional data from 2000 to the present was compiled for the Account 397 depreciable asset group. Prior to 2000, it was not possible to segregate the data into property units, so 2000 was used as the initial year for the experience band for Account 397. For depreciable Accounts 390 and 397, sufficient history exists to develop estimates of life characteristics using actuarial analysis for each account. Placement bands consisted of an overall band, approximately a 50-year band, and more recent 20- to 30-year bands, with an experience band of 1990-2021. Consistent with other actuarial analysis, experience bands of 2000-2021 and 2011-2021 were also analyzed with the respective placement bands. Account 389 had insufficient retirement data for life estimation, and judgment was used to develop life estimates. No life analysis was performed for the amortized Accounts 391-398, and input from Company SMEs was used to establish the life for computer equipment in Account 391 and tools in Account 394.

FERC Account 389 General Plant Depreciable Land Rights (65 R2)

This account consists of land rights and easements associated with general property or general structures and improvements. Currently there is $143 thousand in plant in this account. Minimal retirement activity produced insufficient data for analysis. The approved life for Account 389 is 60 years with an R2 dispersion for Oncor Legacy and Sharyland is non-depreciable. The prior depreciation studies tied the life of this account to Account 390, Structures and Improvements. Since the life of Account 390 is being extended to 60 years, this study recommends lengthening the life consistent with Account 390, using a 65-life with an R2 dispersion for this account. A generic curve shape is shown below.



FERC Account 390 General Structures and Improvements (60 R1)

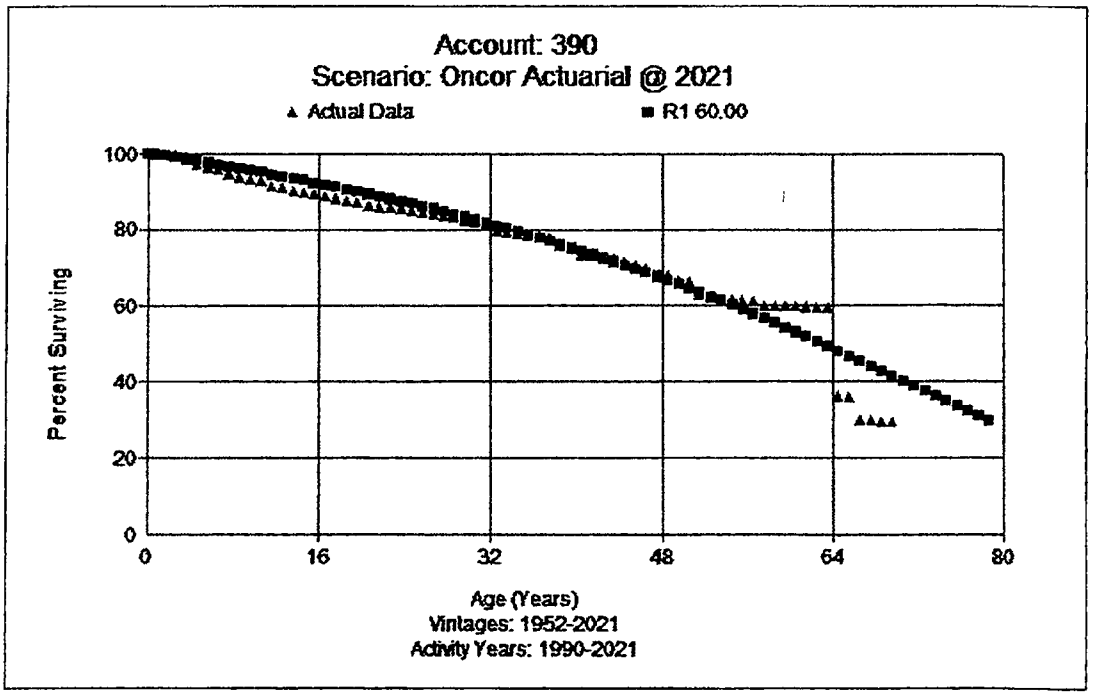
This account consists of general structures and improvements for buildings, including roofing, plumbing, and air conditioning systems. A pro-forma adjustment is being made to plant to remove plant and accumulated depreciation associated with leasehold improvements at the Electric Service Building in Fort Worth. The Company is retiring those assets in August 2022, and these assets are being removed from rate base in this case. After adjustment, there is $253.9 million in plant in this account. The approved life for Account 390 is 58 years with an R1 dispersion for Oncor Legacy and 45 years with an R2 dispersion for Sharyland. Actuarial analysis was used to establish life characteristics. Since 2020, Oncor began centralizing the management of buildings and furnishings. The Company purchased its current headquarters in Dallas in early 2010 and relocated in spring of 2011. The original building was built in 1974, and the prior owners added a major addition that was built in 1992. Oncor began remodeling the facility in 2011. The Company demolished every floor down to the concrete except for the lobby. The original purchase price was approximately $10 million with 92.5% allocated to the value of land. There was a large spend for the upgrades, approximately $26 million.. Several projects over the years from 2015-2017 were related to: SOSF Environmental building and microgrid, elevators in HQ which were replaced in 2017, the 4th floor buildout at HQ in 2015 and TRN Dallas North Service Center in 2016.

There are many different components in this account. Company personnel believe that blacktop asphalt will only last 15-20 years with the weight of trucks, concrete parking lots may last as long as the building, roofs may have to be replaced every 15-20 years, HVAC systems would have a 20- to 25-year life, elevators would have a life of 15-20 years for controls and electromechanical, and security systems would last 10-15 years on some components.

The Fort Worth 777 Main building is the only asset in the leasehold improvement account. The Electric Service Building ("ESB") within Account 390. Seventy percent of the Company's service centers are owned. There are only a

couple business offices that might be sold in the future out of more than 100 building across the system, but the Company plans to keep the facilities they have. In the last 15 years or more, Oncor did some consolidation and sold some properties. Company personnel do not anticipate this happening to a material degree in the future. Over half of the Company's buildings were built prior to the 1980s.

Company personnel believe that a 50-year life or more for buildings is reasonable. The Headquarters building was already over 40 years old when purchased, and that purchase was recorded as a 2011 transaction. However, there was significant capital spent on the building after it was purchased. Based on visual analysis and judgment, a 60-year life with an R1 curve was selected for this account. A graph of the observed life table for the selected account is shown below.



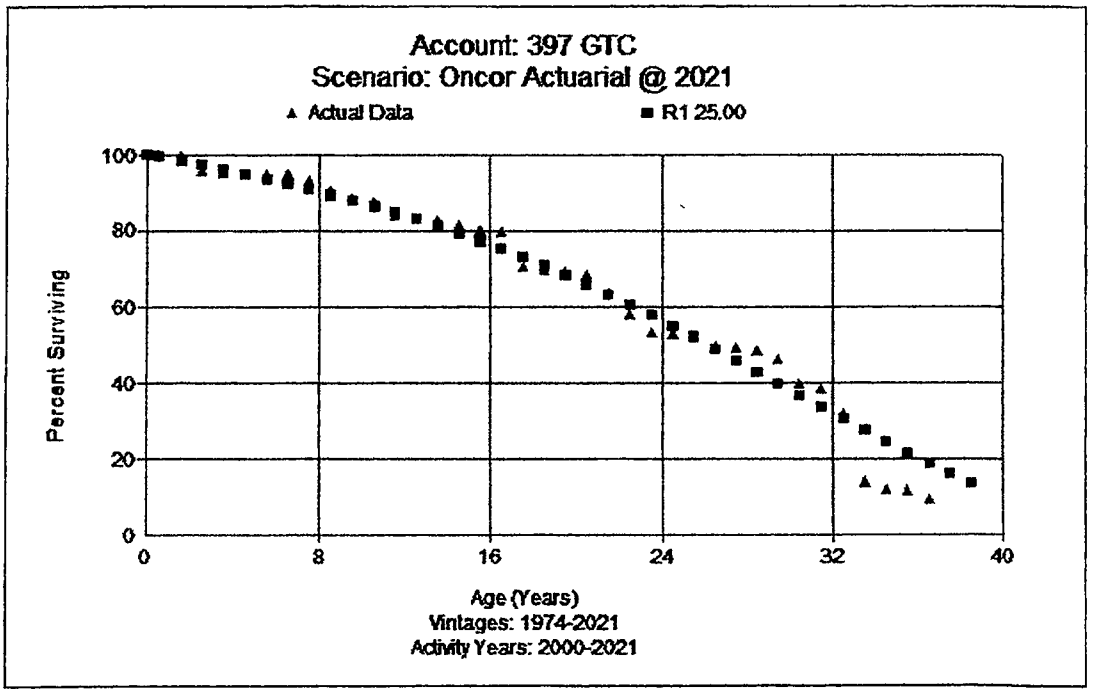
FERC Account 397 Communication Equipment (25 R1)

The Company communication system is comprised of microwave, fiber, and 700 MHz, 900 MHz, cellular, and narrowband wireless technologies and related infrastructure including routers, switches, various types of radios, antennas, communication towers, equipment buildings, and communication poles. Currently there is $77.3 million in plant in this account. The approved life for Account 397 is 20 years with an R2 dispersion for Oncor Legacy with no parameter for Oncor NTUSU. Oncor NTUSU has no investment in this asset category. Actuarial analysis was used to establish life characteristics.

In addition to the general routine activities related to some of the communication assets, such as replacing air conditioners, batteries, and equipment building repairs, the Company began a significant refresh program to transform the communication system from analog to digital services. From 2013 to 2014, the Company refreshed key communication network assets supporting the Dallas-Fort Worth service area for approximately $800 thousand. In 2015, the Company approved the Telecom Refresh Program ("TRP") project which included the refresh of backhaul communications, end-point communication technologies at Oncor's service centers and substations, land mobile radio technologies, and integration with the previously refreshed key communication network assets in the Dallas-Fort Worth service area. The TRP project is being managed in four strategic phases, with the final phase anticipated to be completed in 2023 for a total cost of approximately $176 million. While the communication technologies being replaced were installed in the 1980s and 1990s, the Company subject matter experts have determined that, after taking into account significant changes associated with digital security risks, the average life for the new digital communication system should be 25 years, or approximately 10 years less than the analog system. The change in the communication system life is based on a review of the individual technology component lives specified by the vendors along with the evolution in system functional requirements. The individual technology components' lives reviewed range from 10-to-35 years and supports

Oncor's expectations that the shorter life technology can be replaced once before the communication system functional requirements drives the need for a change in the system itself.

Visual matching shows a 25 R1 to be the best fit across the overall band. A retirement of communication equipment in 2012 associated with the retirement of BPL meters was considered an outlier and not included in the life analysis. After visual matching, this study recommends a 25-year life with an R1 dispersion. A graph of the observed life table for the selected account is shown below.



General Plant, Amortized Assets Account 391-398

When general plant amortization was implemented for Oncor Legacy in Docket No. 35717, actuarial analysis was used for general plant Accounts 391-398 to establish the amortization period that was approved in the study. Since that time, assets mix has changed in some accounts. Additional sub-accounts are proposed for some assets to model assets that have similar characteristics. These groups are designed to recover the capital in those groups ratably over the life of the assets. More than 99 percent of the plant is Oncor Legacy, so any influence from Oncor NTUSU would be de minimus for this function.

FERC Account 391 General Plant Furniture and Fixtures (20 years)

This account consists of furniture and fixtures such as desks, tables, chairs, and cabinets. Currently there is $22.9 million in plant in this account. The approved life for is 15 years for Oncor Legacy with 15 years with an L1.5 dispersion for Oncor NTUSU. This study proposes to move to a 20-year life with an SQ dispersion.

FERC Account 391 Computer Equipment (7 years)

This account consists of a variety of computer equipment such as computers printers, network equipment, and servers. In prior depreciation studies, this account has been included in Account 391, Furniture and Fixtures. Currently there is $285.2 million in plant in this account. After retirement of fully accrued assets, there will be $192.9 million in plant in this account. The approved life for is 15 years for Oncor Legacy with 15 years with an L1.5 dispersion for Oncor NTUSU. At the time of Docket No. 35717 at year end 2007, the computer component of Account 391 was about $3.6 million out of $11.7 million in total. In the ensuing years, most of the additions have been related to technology assets. The approved life for this account is 15 years with an SQ dispersion, which is too long for computer equipment. Company subject matter experts have reviewed the various technology assets included in account 391, and based on the review,

this study proposes a 7-year life with an SQ dispersion. The types of technology assets reviewed by the subject matter experts (with consideration given to significant changes associated with digital security risks) included computers, consoles, printers, servers, data storage devices, and other data center equipment having lives ranging from 3 to 10 years.

FERC Account 392 Transportation Equipment (10 years)

This account consists of automobiles, trucks, trailers, and other transportation equipment that might be a licensed vehicle. A pro-forma adjustment has been made to remove plant and accumulated depreciation associated with fractional shares of an airplane. This study proposes to break this account into automobiles/light trucks, heavy trucks, and trailers. The approved life for the combined account is 13 years for Oncor Legacy and 8 years with an L1.5 dispersion for Oncor NTUSU. If an asset is not classified into one of the sub accounts, this study recommends a 10-year life until such time as the asset is classified into a sub-account.

FERC Account 392 Transportation Equipment Automobiles/Light Trucks (7 years)

This account consists of automobiles and light trucks. Currently there is $5.2 million in plant in this account and after the retirement of fully accrued assets, the balance will be $2.9 million. The approved life for the combined account is 13 years for Oncor Legacy and 8 years with an L1.5 dispersion for Oncor NTUSU. Fleet management personnel report that owned assets would have a 5-8 year life, similar to the leased components, which are not reflected as plant in service. Based on input from Company personnel, this study recommends a 7-year life for automobiles/light trucks.

FERC Account 392 Transportation Equipment Heavy Trucks (10 years)

This account consists of heavy trucks. Currently there is $1.0 million in plant in this account. The approved life for the combined account is 13 years for Oncor Legacy and 8 years with an L1.5 dispersion for Oncor NTUSU. Based on the longer life expectations for heavy equipment, this study recommends a 10-year life for heavy trucks.

FERC Account 392 Transportation Equipment (Trailers) 15 years

This account consists of trailers that might be on a licensed vehicle. Currently there is $16.6 million in plant in this account. The approved life for the combined account is 13 years for Oncor Legacy and 8 years with an L1.5 dispersion for Oncor NTUSU. Company fleet personnel state that there are diverse assets in this account from ATVs to trailers. ATVs will last 6-7 years depending on usage, for a maximum life of 10 years. Trailers may last 20 to 30 years depending on usage. Given the variety of assets in this account, this study recommends a 15-year life for trailers.

FERC Account 393 Stores Equipment (40 years)

This account consists of general property related to stores such as cabinets, shelving materials, ramps, and material storage units. Currently there is $5.0 million in plant in this account. The approved life for this account is 40 years for Oncor Legacy and there is no parameter for Oncor NTUSU. This study proposes to maintain the existing 40-year life with an SQ dispersion.

FERC Account 394 Large Tools (35 years)

This account consists of various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. This study proposes to separate this account into large and small tools. Currently there is $18.3 million in plant in this account. The approved life for this combined account is 35 years for Oncor Legacy and 20 years with an R2 dispersion for Oncor

NTUSU. This study proposes to maintain the existing 35-year life with an SQ dispersion.

FERC Account 394 Small Tools (10 years)

This account consists of various tools such as blowers, cable and wire handling equipment, drills, hot line tools, jacks, power hammers, power hand tools, saws, special purpose tools, work benches, welding equipment special purpose tools, and tool boxes. This study proposes to separate this account into large and small tools. Currently there is $25.2 million in plant in this account and there will be $13.8 million in plant after the retirement of fully accrued assets. The approved life for this combined account is 35 years for Oncor Legacy and 20 years with an R2 dispersion for Oncor NTUSU. After discussing the life for various components of this account, Company SMEs provided a summary of recommendations: battery operated tools (3 to 5 years), hand tools such as sockets ratchets, and hammers (10 years), hydraulic crimpers and cable cutter (5 to 10 years), ladders (3 to 5 years), and electric equipment 10 years. Based on information from Company SMEs and the nature of assets in this account, this study proposes a 10-year life with an SQ dispersion.

FERC Account 395 Laboratory Equipment (25 years)

This account consists of laboratory equipment such as centrifuges, testing equipment, and other laboratory devices. Currently there is $51.9 million in plant in this account. The approved life for this account is 25 years for Oncor Legacy and 20 years with an R2 dispersion for Oncor NTUSU. This study proposes to maintain the existing 25-year life with an SQ dispersion.

FERC Account 396 Power Operated Equipment (15 years)

This account consists of power operated equipment such as bulldozers, forklifts, pile drivers, and tractors. Currently there is $12.9 million in plant in this account, and there will be $9.7 million in plant in this account after the retirement

of fully accrued assets. The approved life for this account is 30 years for Oncor Legacy and 18 years with an L4 dispersion for Oncor NTUSU. Company personnel believe the 30-year life is too long for these assets. Hole digging equipment is estimated to have an 8-10 year life and pulling equipment may last longer. The life of forklifts will vary depending on usage. Heavily used forklifts may last 8-10 years but more lightly used forklifts might last 15 years or more. Based on input from Company personnel, this study proposes a 15-year life with an SQ dispersion.

FERC Account 397 Communication Equipment (15 years)

This account consists of assorted communication equipment such as antennas, towers, mobile radios, multiplex systems, and remote-controlled diagnostics equipment. Currently there is $71.5 million in plant in this account, and there will be $68.5 million after retirement of fully accrued assets. These assets are smaller components not associated with the larger fiber and microwave systems in the depreciated account. The approved life for Account 397 is 20 years for Oncor Legacy and 5 years for Oncor NTUSU. These assets are driven by the pace of technology change. Given the increasing upgrades in communications systems, this study proposes to move to a 15-year life with an SQ dispersion.

FERC Account 398 Miscellaneous Equipment (22 years)

This account consists of miscellaneous equipment such as kitchen equipment, fire extinguishers, portable buildings, photographic equipment, and portable lighting systems. Currently there is $12.8 million in plant in this account. The approved life for this account is 22 years with an SQ dispersion for Oncor Legacy with a 20 R2 for Sharyland. This study proposes to maintain the existing 22-year life with an SQ dispersion.

SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of $500 (2021) would have had an installed cost of $31.19[5] in 1949. A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a -10 percent removal cost ($50/$500). However, a correct removal cost calculation would show a -160 percent removal cost for that asset ($50/$31.19). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

The Company's net salvage history is shown in Appendix E.

[5] Using the Handy-Whitman Bulletin No. 184, E-4, line 36, $31.19 = $500 x 34/545

Salvage – Intangible Property (0% net salvage)

In Docket Nos. 38929 and 46957, zero net salvage was approved for Oncor's intangible assets. Retirement of software does not produce gross salvage or removal cost. Sharyland does not have any intangible property at December 31, 2021. Based on past practice and judgment, this study recommends retention of zero percent net salvage for this account.

Net Salvage - Transmission Property

The long lead time of transmission projects may result in two to four year gaps between removal cost expenditures and closure of the project with the accompanying retirements. Between 2003 and 2008, the Company began a program to mitigate congestion on transmission lines in the DFW area and replace assets in the infrastructure. Congestion mitigation projects required the reconductoring and rebuilding of towers and poles. Although these projects have moderated, the Company expects these projects to continue as a reduced level in the future. From 2008-2015, the Company focused on new infrastructure, including the CREZ projects, which were authorized by the PUC. Before entering the CREZ construction, Oncor contracted with a single source supplier who performed 100 percent of the transmission construction and removal cost projects. The contract was entered into on June 12, 2008. Between 2007 and 2015, 65% of the Transmission capital budget was focused on greenfield activities. That contract brought significant economies during that period and reduced transmission removal cost, as fewer replacement projects were undertaken, and wages were held at the same level for the contract.

All net salvage percentages represent an estimate of the future, by dividing the net of gross salvage and removal cost by retirements for each plant account. Moving averages, which smooth out yearly fluctuations between retirements and net salvage, are used to examine data over the 1995 to 2021 period and determine net salvage estimates for each account. Detailed analysis and results by account are given discussed below. Net salvage projects must be moderated by judgment given the changing focus of the capital budget and higher removal costs from new contracts.

FERC Account 350 Transmission Depreciable Land Rights (0% net salvage)

This account consists of the salvage and removal cost transactions related to land rights and easements associated with Transmission lines or Transmission substations. The currently approved net salvage percentage is 0 percent for

Oncor Legacy and 0 percent for Oncor NTUSU. Retirement activity has been very limited in this account with no salvage or removal cost. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, this study recommends retention of 0 percent net salvage for this account.

FERC Account 352 Transmission Substation Structures and Improvements (-50% net salvage)

This account consists of the salvage and removal cost transactions related to Transmission substation structures. The currently approved net salvage percentage is negative 37 percent for Oncor Legacy and negative five percent for Oncor NTUSU. A large level of retirements in 2021 has appeared to moderate net salvage from year end 2020 levels. The five-year and 10-year net salvage percentages are negative 45 and negative 49 percent respectively. Excluding 2021 data, the percentages exceed negative 100 percent. This study recommends a conservative movement to negative 50 percent net salvage for this account.

FERC Account 352 Transmission Station Structures and Improvements DC Tie Lines and SVC assets (-50% net salvage)

This account consists of the salvage and removal cost transactions related to DC Ties Lines and SVC Transmission substation structures. The currently approved net salvage percentage is negative 37 percent for Oncor Legacy and negative five percent for Oncor NTUSU. Based on the recommendation for Account 352, this study recommends a conservative movement to negative 50 percent net salvage for this account.

FERC Account 353 Transmission Station Equipment (-15% net salvage)

This account consists of the salvage and removal cost transactions related to a wide variety of transmission substation equipment, from circuit breakers to

switchgear. The currently approved net salvage percentage is negative 15 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 19 and negative 16 percent respectively. This study recommends a negative 15 percent net salvage for this account.

FERC Account 353 Transmission Station Equipment DC Tie Lines and SVC Assets (-15% net salvage)

This account consists of the salvage and removal cost transactions related to a DC tie lines and SVC assets. These items have previously been depreciated as part of Account 353. The currently approved net salvage percentage is negative 15 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. Based on the recommendation for Account 353 Transmission Station Equipment, this study recommends a negative 15 percent net salvage for this account.

FERC Account 354 Transmission Tower and Fixtures (-40% net salvage)

This account consists of the salvage and removal cost transactions related to transmission towers that are used to transmit electricity at a voltage of 69 kV and above. The currently approved net salvage percentage is negative 35 percent for Oncor Legacy and negative 20 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 41 and negative 34 percent respectively. The 15-year net salvage for this account is negative 43 percent. This study recommends moving to negative 40 percent net salvage for this account.

FERC Account 355 Transmission Poles and Fixtures (-75% net salvage)

This account consists of the salvage and removal cost transactions related to transmission poles and fixtures which are used to transmit electricity at a voltage of 69 kV and above. The currently approved net salvage percentage is negative 100 percent for Oncor Legacy and negative 50 percent for Oncor

NTUSU. The five-year and 10-year net salvage percentages are negative 64 and negative 52 percent respectively. The 15-year and 20-year net salvage for this account are negative 63 percent and negative 80 percent respectively. This study recommends incrementally moving to negative 75 percent net salvage for this account at this point.

FERC Account 356 Transmission Overhead Conductor (-40% net salvage)

This account consists of the salvage and removal cost transactions related to transmission overhead conductors that are used to transmit electricity at voltages of 69 kV and above. The currently approved net salvage percentage is negative 70 percent for Oncor Legacy and negative 50 percent for Oncor NTUSU. The five year and 10-year net salvage percentages are negative 33 and negative 28 percent respectively. The 15-year and 20-year net salvage percentages for this account are negative 38 and negative 50 percent respectively. This study recommends incrementally moving to negative 40 percent net salvage for this account.

FERC Account 357 Transmission Underground Conduit (-10% net salvage)

This account consists of the salvage and removal cost transactions related to underground conduit used for the transmission network serving portions of Dallas and Fort Worth. The currently approved net salvage percentage is negative 10 percent for Oncor Legacy and there was no plant for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 25 and negative 23 percent net salvage respectively. Based on the limited data, it is evident that removal cost will be incurred in the retirement of underground conduit. This study recommends retaining negative 10 percent net salvage for this account until more information is available.

FERC Account 358 Transmission Underground Conductor and Devices (-20% net salvage)

This account consists of the salvage and removal cost transactions related to underground conductor used for the transmission network serving Dallas and Fort Worth. The currently approved net salvage percentage is negative 10 percent for Oncor Legacy and there was no plant for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 70 and negative 51 percent respectively. Based on the limited data, it is evident that removal cost will be incurred in the retirement of underground conduit. The 15-year net salvage percentage for this account is negative 77 percent. Since there is limited data available, this study recommends a conservative movement to negative 20 percent net salvage for this account until more information is available.

Net Salvage - Distribution Property

Since 1998, accounting systems have improved to allow account level detail on salvage and removal cost for distribution mass accounts, i.e., Accounts 364-373, to be extracted from functional amounts reported on the general ledger. Distribution Information System ("DIS") software generates addition and removal cost information for each capital project, based on the materials and labor activities project designers indicate are necessary to complete the project. Over the course of each project, DIS interfaces with the general ledger and CPR system to send addition, retirement, and removal cost information based on project design parameters. Net salvage data by account is available since 1995 for Accounts 360-362. Negative net salvage within this function was authorized in the Final Order in Docket No. 35717.

What has changed somewhat is the overall nature and allocation of capital investments made by the Company in distribution projects since Docket No. 35717. Specifically, in the 2008 to 2012 timeframe, in addition to the focus on new transmission infrastructure, the Company deployed various grid-enhancing technologies throughout the Oncor system. These investments resulted in a temporary focus on new infrastructure as compared to the balance the Company has made historically (and what it expects to make in the future) on more traditional distribution upgrade and/or replacement projects. In 2007-2012, for example, smart grid-related capital expenditures made up approximately 26% of Oncor's overall distribution capital investments. The table below shows the percentage of the capital budget that was dedicated to smart grid infrastructure.

Year	Percentage of Total
2007	11.0%
2008	4.3%%
2009	36.6%
2010	34.69%
2011	32.65%
2012	31.17%

After completion of the smart grid technologies, the Company has returned to more balanced capital expenditures for distribution. The impact of capital being more focused on infrastructure replacement is expected to increase the amount of retirements and the corresponding removal cost.

The results of those account level net salvage analyses are shown below. Account specific information for distribution property is found below.

FERC Account 360 Distribution Depreciable Land Rights (0% net salvage)

This account consists of the salvage and removal cost transactions related to land rights and easements associated with distribution property or distribution substations. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. Retirement activity has been very limited in this account with no salvage or removal cost. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, this study recommends a 0 percent net salvage for this account.

FERC Account 361 Distribution Substation Structures and Improvements (-40% net salvage)

This account consists of the salvage and removal cost transactions related to Distribution substation structures. The currently approved net salvage percentage is negative 25 percent for Oncor Legacy and negative 5 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 69 and negative 55 percent respectively. The 15-year net salvage percentage for this account is negative 44 percent. As infrastructure replacement spending rises, removal cost is also expected to increase. This study recommends moving to negative 40 percent net salvage for this account.

FERC Account 362 Distribution Substation Equipment (-25% net salvage)

This account consists of the salvage and removal cost transactions related to a wide variety of distribution substation equipment, from circuit breakers to switchgear. The currently approved net salvage percentage is negative 7 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 29 and negative 25 percent respectively. This study recommends a negative 25 percent net salvage for this account.

FERC Account 364 Distribution Poles, Towers, and Fixtures (-100% net salvage)

This account consists of the salvage and removal cost transactions related to poles and towers of various material types: wood, concrete, and steel. The currently approved net salvage percentage is negative 40 percent for Oncor Legacy and negative 50 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 136 and negative 133 percent respectively. This study recommends an incremental move toward the more negative net salvage indications with a negative 100 percent net salvage. .

Account 365 Distribution Overhead Conductor and Devices (-75% net salvage)

This account consists of the salvage and removal cost transactions related to overhead conductor of various thickness, as well as various switches and reclosers. The currently approved net salvage percentage is negative 40 percent for Oncor Legacy and negative 30 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 98 and negative 89 percent respectively . This study recommends moving to negative 75 percent net salvage as a conservative estimate of the ongoing removal cost in this account.

FERC Account 366 Distribution Underground Conduit (-40% net salvage)

This account consists of the salvage and removal cost transactions related

to distribution conduit, duct banks, vaults, manholes, and ventilating system equipment. The currently approved net salvage percentage is negative 20 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 136 and negative 87 percent respectively. This study recommends a negative 40 percent net salvage as a conservative estimate of the ongoing removal cost in this account.

FERC Account 367 Distribution Underground Conductor and Devices (-20% net salvage)

This account consists of the salvage and removal cost transactions related to distribution conductor, switches, and switchgear. The currently approved net salvage percentage is negative 5 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 35 and negative 28 percent respectively. This study recommends a negative 20 percent net salvage as a conservative estimate of the ongoing removal cost in this account.

FERC Account 368 Distribution Line Transformers (-20% net salvage)

This account consists of the salvage and removal cost transactions related to line transformers, regulators, and capacitors. The currently approved net salvage percentage is negative 15 percent for Oncor Legacy and negative 5 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 21 and negative 25 percent respectively. This study recommends a negative 20 percent net salvage for the ongoing removal cost in this account.

FERC Account 369 Distribution Services (-30% net salvage)

This account consists of the salvage and removal cost transactions related to all distribution services, both overhead and underground. The currently approved net salvage percentage is negative 15 percent for Oncor Legacy and negative 30 percent for Oncor NTUSU. The Company uses standard cost units

for retiring these assets. The five-year and 10-year net salvage percentages are negative 43 and negative 44 percent respectively. This study recommends moving to negative 30 percent net salvage as a conservative estimate of the ongoing removal cost for this account.

FERC Account 370 Meters (-7% net salvage)

This account consists of the salvage and removal cost transactions related to advance meters installed after 2012 and Interval Data recorder ("IDR") meters. The currently approved net salvage percentage is negative 5 percent for Oncor Legacy. There is no plant in this account for Oncor NTUSU. The five-year and ten-year net salvage percentages are negative 9 and negative 4 percent respectively. This study recommends a negative seven percent net salvage for the ongoing removal cost for this account.

FERC Account 370 IDR Meters (-10% net salvage)

This account consists of the salvage and removal cost transactions related to Interval Data recorder ("IDR") meters. The currently approved net salvage percentage is negative 5 percent for Oncor Legacy. There is no plant in this account for Oncor NTUSU. The five-year and ten-year net salvage percentages are negative 17 and negative 16 percent respectively. This study recommends a negative 10 percent net salvage for the ongoing removal cost for this account.

FERC Account 371 Distribution Installation on Customer Premises (-60% net salvage)

This account consists of the salvage and removal cost transactions related to guard lights and guard light standards. The currently approved net salvage percentage is negative 20 percent for Oncor Legacy and negative 15 percent for Oncor NTUSU. This account has experienced changes in net salvage over the study period. The five-year and 10-year net salvage percentages are negative 104 and negative 93 percent respectively. This study recommends a negative 60

percent net salvage based on the longer bands and as a conservative estimate when looking at the more recent indications of the ongoing removal cost in this account.

FERC Account 373 Distribution Street Lighting (-40% net salvage)

This account consists of the salvage and removal cost transactions related to all distribution streetlights, conductor, conduit, luminaire, and standards. The currently approved net salvage percentage is negative 20 percent for Oncor Legacy and negative 10 percent for Oncor NTUSU. The five-year and 10-year net salvage percentages are negative 49 and negative 48 percent respectively. This study recommends a negative 40 percent net salvage in this account, which is reflective of the experience across the bands.

Net Salvage - General Property

General Plant Depreciated

FERC Account 389 Land Rights (0% net salvage)

The current net salvage estimate for this account is 0 percent. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. Land rights generally have no salvage value at retirement, and none is shown in the analysis. A 0 percent net salvage is recommended for this account.

FERC Account 390 Structures and Improvements (-5% net salvage)

This account consists of all general plant structures, which may range from buildings to building components such as HVAC systems or roofs. The currently approved net salvage percentage is 0 for both Oncor Legacy and Oncor NTUSU. In general, the Company does not charge removal cost for replacements in this account. Large removal cost amounts in 2017 and 2018 were related to remediation prior to offering a building for sale, Such remediation may be required for future sales of owned facilities. The most recent 5-year and 10-year moving averages are negative 15.44 and negative 8.74 percent respectively. Since it is evident that this account does experience negative net salvage, a negative 5 percent net salvage is recommended for this account.

FERC Account 397 Communication Equipment (-2% net salvage)

This account consists of assorted communication equipment such as fiber optic cable, microwave equipment, and load monitoring equipment. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. The overall 10 year moving average is negative 6 percent and negative 3 percent for the 15- and 20-year periods. For the present, this study recommends a slight change in net salvage using negative 2 percent net salvage

for this account.

General Plant Amortized

FERC Account 391 Furniture and Fixtures (0% net salvage)

This account consists of furniture and fixtures such as desks, tables, chairs, and cabinets. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. There have been small amounts of gross salvage and cost of removal received for assets in this account. The overall 10 year moving average shows negative 1 percent. This study recommends retaining 0 percent net salvage for this account.

FERC Account 391 Computer Equipment (0% net salvage)

This account consists of gross salvage and cost of removal related to computer equipment, network equipment, and servers. Previously these assets were combined in Account 391 Office Furniture and Fixtures with furniture and fixtures such as desks, tables, chairs, and cabinets. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. It is not possibly to segregate Company history for this account into the two subaccounts. Based on experience with Account 391 Furniture and Fixtures and judgment on the value of used computer equipment, this study recommends retaining 0 percent net salvage for this account.

FERC Account 392 Transportation Equipment (20% net salvage)

This combination of accounts consists of automobiles, trucks, trailers, and other transportation equipment that might be a licensed vehicle. The currently approved net salvage percentage is positive 10 percent for Oncor Legacy and positive 15 percent for Oncor NTUSU. The moving averages for this account vary over the most recent transaction year. The combined Account of 392 and 396 was used to predict the future for this account. Proceeds on a year-to-year basis have been erratic. Given the erratic data patterns, this study recommends looking at longer moving averages to model future activity. Based in Company history and judgment, this study recommends positive 20 percent net salvage for the

combined account.

FERC Account 393 Stores Equipment (0% net salvage)

This account consists of general property related to stores such as cabinets, shelving materials, ramps, and material storage units. The currently approved net salvage percentage is 0 for Oncor Legacy and 0 percent for Oncor NTUSU. Since 1995, property retired in this account has produced minimal or no gross salvage. Since 1999, no gross salvage has been received for any equipment in this account. A 0 percent net salvage was chosen for this account based on historical trends and expectations of future net salvage activity. Retaining 0 percent net salvage is recommended for this account.

FERC Account 394 Large Tools (0% net salvage)

This account consists of various items or tools used in shop and garages, such as air compressors, grinders, mixers, hoists, and cranes. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. There have been small amounts of gross salvage and cost of removal received for assets in this account. The overall 10 year moving average shows negative 2 percent. Given the small amount of activity, this study recommends retaining 0 percent net salvage for this account.

FERC Account 394 Small Tools (0% net salvage)

This account consists gross salvage and cost of removal for various tools such as blowers, cable and wire handling equipment, drills, hot line tools, jacks, power hammers, power hand tools, saws, special purpose tools, work benches, welding equipment special purpose tools, and toolboxes. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. It is not possibly to segregate Company history for this account into the two subaccounts. Based on experience with Account 394 Large Tools and judgment on the value of used tools, this study recommends retaining 0 percent

net salvage for this account.

FERC Account 395 Laboratory Equipment (0% net salvage)

This account consists of laboratory equipment such as centrifuges, testing equipment, and other laboratory devices. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. No gross salvage has been received for any equipment in this account, and cost of removal has been very small. This study recommends retaining 0 percent net salvage for this account.

FERC Account 396 Power Operated Equipment (20% net salvage)

This account consists of power operated equipment such as bulldozers, forklifts, pile drivers, and tractors. The currently approved net salvage percentage is positive 10 percent for Oncor Legacy and positive 5 percent for Oncor NTUSU. No gross salvage has been received for any equipment in this account, and cost of removal has been very small. Based on results from the combined 392 and 396 account, this study recommends moving to positive 20 percent net salvage for this account.

FERC Account 397 Communication Equipment (0% net salvage)

This account consists of assorted communication equipment such as antennas, towers, telephone systems, multiplex systems, conductor, and remote-controlled diagnostics equipment. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. There has been no gross salvage or cost of removal since 2009. This study recommends retaining 0 percent net salvage for this account

FERC Account 398 Miscellaneous Equipment (0% net salvage)

This account consists of miscellaneous equipment such as kitchen equipment, fire extinguishers, portable buildings, photographic equipment, and

portable lighting systems. The currently approved net salvage percentage is 0 percent for Oncor Legacy and 0 percent for Oncor NTUSU. Over history from 1995-2005, property retired in this account has produced a small amount of gross salvage and nominal removal cost. A 0 percent net salvage is recommended for this account

APPENDIX A

Depreciation Rate Calculations

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
COMPUTATION OF DEPRECIATION ACCRUAL RATE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Allocated Reserve at 12/31/21	Net Salvage %	Net Salvage Amount	Unrecovered Investment	Remaining Life	Annual Accrual Amount	Annual Accrual %
Intangible									
303	Intangible 3 year	408,078	180,561	0%	0	227,516	1.76	129,157	31.65%
303	Intangible 5 year	32,215,865	9,177,651	0%	0	23,038,214	3.73	6,178,313	19.18%
303	Intangible 8 year	328,240,028	147,154,995	0%	0	181,085,033	4.90	36,973,871	11.26%
303	Intangible 15 year	559,318,494	152,144,531	0%	0	407,173,963	11.27	36,138,872	6 46%
	Total Intangible	920,182,465	308,657,738		0	611,524,727		79,420,212	
Transmission									
350	Land and Land Rights	615,926,404	106,785,501	0%	0	509,140,903	84 53	6,022,981	0.98%
352	Structures and Improvements	397,934,615	122,655,025	-50%	(198,967,308)	474,246,898	44 91	10,561,089	2.65%
353	Station Equipment	3,559,128,941	689,190,223	-15%	(533,869,341)	3,403,808,059	42.49	80,110,052	2.25%
354	Towers and Fixtures	1,929,652,755	467,580,047	-40%	(771,861,102)	2,233,933,810	59.19	37,740,833	1.96%
355	Poles and Fixtures	2,870,770,311	664,853,703	-75%	(2,153,077,733)	4,358,994,341	48 51	89,864,312	3.13%
356	Overhead Conductor	3,044,581,320	978,999,051	-40%	(1,217,832,528)	3,283,414,796	39.71	82,695,046	2.72%
357	Underground Conduit	60,197,135	19,336,448	-10%	(6,019,713)	46,880,401	44.37	1,056,605	1 76%
358	Underground Conductor and Devices	84,097,343	33,548,402	-20%	(16,819,469)	67,368,409	35.17	1,915,431	2.28%
352	DC Tie	1,686,569	1,004,480	-50%	(843,284)	1,525,374	35.52	42,946	2 55%
353	DC Tie	30,852,549	19,952,248	-15%	(4,627,882)	15,528,183	17.94	865,433	2 81%
352	SVC	20,424,706	4,397,608	-50%	(10,212,353)	26,239,451	47 96	1,099,391	5.38%
353	SVC	339,034,197	90,244,579	-15%	(50,855,130)	299,644,747	23.81	12,587,330	3.71%
		12,954,286,845	3,198,547,316		(4,964,985,843)	14,720,725,372		324,561,451	
Distribution Substations									
360	Land and Land Rights	5,858,702	1,166,793	0%	0	4,691,909	57.89	81,047	1 38%
361	Structures and Improvements	227,950,838	64,649,267	-40%	(91,180,335)	254,481,906	53.56	4,751,511	2 08%
362	Station Equipment	2,433,137,893	599,558,459	-25%	(608,284,473)	2,441,863,908	48.07	50,799,205	2.09%
		2,666,947,433	665,374,519		(699,464,808)	2,701,037,722		55,631,763	
Distribution									
360	Land and Land Rights	18,508,221	8,767,327	0%	0	9,740,894	42.36	229,982	1 24%
364	Poles, Towers, and Fixtures	2,679,007,190	1,107,841,801	-100%	(2,679,007,190)	4,250,172,580	44.70	95,086,678	3 55%
365	Overhead Conductor and Devices	1,676,515,252	635,519,287	-75%	(1,257,386,439)	2,298,382,403	43 05	53,389,547	3.18%
366	Underground Conduit	1,082,662,296	452,267,861	-40%	(433,064,918)	1,063,459,353	45.08	23,590,703	2.18%
367	Underground Conductor and Devices	2,555,767,640	578,524,153	-20%	(511,153,528)	2,488,397,015	43.83	56,776,913	2.22%
368	Line Transformers	2,493,082,807	743,687,643	-20%	(498,616,561)	2,248,011,725	39.64	56,703,755	2.27%
369	Services	1,652,238,990	1,097,314,113	-30%	(495,671,697)	1,050,596,574	20.91	50,246,720	3.04%
370	Meters (Post AMS)	199,955,073	25,049,410	-7%	(13,996,855)	188,902,519	18.05	10,466,010	5.23%
370	IDR Meters	162,996,844	89,799,408	-10%	(16,299,684)	89,497,121	13.30	6,729,285	4.13%
371	Installation on Customer Premises	54,631,097	75,069,053	-60%	(32,778,658)	12,340,702	5.16	2,390,143	4.38%
373	Street Lighting	437,411,078	372,034,958	-40%	(174,964,431)	240,340,551	11.44	21,014,035	4.80%
		13,012,776,489	5,185,875,013		(6,112,939,963)	13,939,841,438		376,623,772	
General Plant Depreciated									
389	Land and Land Rights	142,598	23,827	0%	0	118,772	40.73	2,916	2 05%
390	Structures and Improvements	253,852,226	21,404,361	-5%	(12,692,611)	245,140,476	49.23	4,979,354	1 96%
397	Communication Equipment	77,314,645	7,355,572	-2%	(1,546,293)	71,505,366	19.79	3,613,499	4.67%
	General Depreciated	331,309,469	28,783,760		(14,238,904)	316,764,614		8,595,769	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
COMPUTATION OF DEPRECIATION ACCRUAL RATE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Plant Balance at 12/31/21	Allocated Reserve at 12/31/21	Theoretical Reserve at 12/31/21	Reserve Difference	Amoritzation Period	Amortize Reserve Difference	Assets To Retire
Amortized Account								
391	Office Furniture and Equipment	22,857,230	2,164,598	4,837,865	(2,673,268)	8.00	334,158	0
391	Computer Equipment	285,165,642	140,525,746	200,167,538	(59,641,792)	8.00	7,455,224	92,232,608
392	Auto/Light Trucks	5,223,005	2,648,587	3,653,998	(1,005,411)	8.00	125,676	2,293,107
392	Heavy Trucks	1,040,309	315,690	622,395	(306,706)	8.00	38,338	84,180
392	Trailers	16,599,748	1,862,298	4,162,228	(2,299,929)	8.00	287,491	0
393	Stores Equipment	4,996,537	994,470	2,222,635	(1,228,165)	8.00	153,521	0
394	Large Tools	18,277,262	3,391,824	7,580,710	(4,188,886)	8.00	523,611	0
394	Small Tools	25,151,323	13,479,665	16,156,448	(2,676,783)	8.00	334,598	11,312,221
395	Laboratory Equipment	51,910,324	8,230,086	18,577,977	(10,347,891)	8.00	1,293,486	0
396	Power Operated Equipment	12,897,886	4,007,608	5,767,712	(1,760,104)	8.00	220,013	3,228,020
397	Communication Equipment	71,479,252	12,601,480	24,722,731	(12,121,252)	8.00	1,515,156	3,017,141
398	Miscellaneous Equipment	12,767,814	1,255,625	2,806,315	(1,550,690)	8.00	193,836	0
		528,366,331	191,477,674	291,278,551	(99,800,877)		12,475,110	112,167,277

Excluding Fully Accrued Assets:

Account	Description	Plant Balance at 12/31/20	Allocated Reserve at 12/31/20	Amortization Life	Amortization Net Salv %	Total Amortization	Amortization Rate
391	Office Furniture and Equipment	22,857,230	2,164,598	20	0%	1,142,861	5 00%
391	Computer Equipment	192,933,034	48,293,138	7	0%	27,561,862	14.29%
392	Auto/Light Trucks	2,929,898	355,480	7	20%	334,846	11.43%
392	Heavy Trucks	956,129	231,510	10	20%	76,490	8.00%
392	Trailers	16,599,748	1,862,298	15	20%	885,320	5.33%
393	Stores Equipment	4,996,537	994,470	40	0%	124,913	2 50%
394	Large Tools	18,277,262	3,391,824	35	0%	522,207	2.86%
394	Small Tools	13,839,102	2,167,444	10	0%	1,383,910	10 00%
395	Laboratory Equipment	51,910,324	8,230,086	25	0%	2,076,413	4.00%
396	Power Operated Equipment	9,669,866	779,587	15	20%	515,726	5.33%
397	Communication Equipment	68,462,111	9,584,339	15	0%	4,564,141	6.67%
398	Miscellaneous Equipment	12,767,814	1,255,625	22	0%	580,355	4.55%
		416,199,054	79,310,397			39,769,045	

APPENDIX B

Recommended Change in Depreciation Accrual

2022 RATE CASE
ONCOR TOTAL
COMPARISON OF DEPRECIATION RATES
FOR THE TEST PERIOD ENEDED DECEMCEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
Intangible							
303	Intangible 3 year	408,078	14.06%	57,376	31.65%	129,157	71,781
303	Intangible 5 year	32,215,865	14.06%	4,529,551	19.18%	6,178,313	1,648,762
303	Intangible 8 year	328,240,028	8.46%	27,769,106	11.26%	36,973,871	9,204,764
303	Intangible 15 year	194,391,584	5.61%	10,905,368	6.46%	12,560,093	1,654,726
303	CC&B & Aegis Systems - Settlement life	364,926,910	4.00%	14,597,076	6.46%	23,578,778	8,981,702
		920,182,465		57,858,477	8.63%	79,420,212	21,561,735
Transmission							
350	Land and Land Rights	615,926,404		5,215,664	0.98%	6,022,981	807,317
352	Structures and Improvements	397,934,615		10,719,658	2.65%	10,561,089	(158,569)
353	Station Equipment	3,559,128,941		88,792,317	2.25%	80,110,052	(8,682,265)
354	Towers and Fixtures	1,929,652,755		42,231,411	1.96%	37,740,833	(4,490,577)
355	Poles and Fixtures	2,870,770,311		112,077,282	3.13%	89,864,312	(22,212,970)
356	Overhead Conductor	3,044,581,320		102,092,788	2.72%	82,695,046	(19,397,741)
357	Underground Conduit	60,197,135		1,318,317	1.76%	1,056,605	(261,712)
358	Underground Conductor and Devices	84,097,343		2,295,857	2.28%	1,915,431	(380,426)
352	DC Tie	1,686,569		47,899	2.55%	42,946	(4,952)
353	DC Tie	30,852,549		768,228	2.81%	865,433	97,204
352	SVC	20,424,706		527,730	5.38%	1,099,391	571,662
353	SVC	339,034,197		8,481,166	3.71%	12,587,330	4,106,163
	Total Transmission	12,954,286,845	2.89%	374,568,318	2.51%	324,561,451	(50,006,866)
Distribution Substations							
360	Land and Land Rights	5,858,702		70,890	1.38%	81,047	10,156
361	Structures and Improvements	227,950,838		4,948,730	2.08%	4,751,511	(197,219)
362	Station Equipment	2,433,137,893		42,936,682	2.09%	50,799,205	7,862,523
	Total Distribution Substation	2,666,947,433	1.80%	47,956,303	2.09%	55,631,763	7,675,460
Distribution							
360	Land and Land Rights	18,508,221		223,949	1.24%	229,982	6,032
364	Poles, Towers, and Fixtures	2,679,007,190		77,433,626	3.55%	95,086,678	17,653,053
365	Overhead Conductor and Devices	1,676,515,252		47,456,867	3.18%	53,389,547	5,932,680
366	Underground Conduit	1,082,662,296		20,677,925	2.18%	23,590,703	2,912,778
367	Underground Conductor and Devices	2,555,767,640		65,948,558	2.22%	56,776,913	(9,171,645)

2022 RATE CASE
ONCOR TOTAL
COMPARISON OF DEPRECIATION RATES
FOR THE TEST PERIOD ENEDED DECEMCEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
368	Line Transformers	2,493,082,807		59,086,063	2.27%	56,703,755	(2,382,308)
369	Services	1,652,238,990		46,097,468	3.04%	50,246,720	4,149,252
370	Meters (Post AMS)	199,955,073		7,818,243	5.23%	10,466,010	2,647,766
370	IDR Meters	162,996,844		6,373,177	4.13%	6,729,285	356,109
371	Installation on Customer Premises	54,631,097		1,628,007	4.38%	2,390,143	762,137
373	Street Lighting	437,411,078		16,402,920	4.80%	21,014,035	4,611,116
	Total Distribution	13,012,776,489	2.68%	349,146,802	2.89%	376,623,772	27,476,969
General Plant							
389	Land and Land Rights	142,598		2,538	2.05%	2,916	378
390	Structures and Improvements	253,852,226		4,524,921	1.96%	4,979,354	454,433
397	Communication Equipment	77,314,645		4,739,388	4.67%	3,613,499	(1,125,889)
	General Depreciated	331,309,469	2.80%	9,266,847	2.59%	8,595,769	(671,077)
Retired Fully Accrued Assets							
391	Computer Equipment	92,232,608		0		-	0
392	Auto/Light Trucks	2,293,107		0		-	0
392	Heavy Trucks	84,180					
394	Small Tools	11,312,221		0		-	0
396	Power Operated Equipment	3,228,020		0		-	0
397	Communication Equipment	3,017,141		0		-	0
	General Amortized Retired Plant	112,167,277		0	0.00%	-	0
Amortized Accounts (Retire Assets > ASL)							
391	Office Furniture and Equipment	22,857,230		1,471,255	5.00%	1,142,861.48	(328,394)
391	Computer Equipment	192,933,034		13,253,848	14.29%	27,561,862.01	14,308,014
392	Auto/Light Trucks	2,929,898		196,868	11.43%	334,845.50	137,978
392	Heavy Trucks	956,129		70,562	8.00%	76,490.36	5,928
392	Trailers	16,599,748		1,222,322	5.33%	885,319.89	(337,002)
393	Stores Equipment	4,996,537		150,895	2.50%	124,913.41	(25,982)
394	Large Tools	18,277,262		566,595	2.86%	522,207.48	(44,388)
394	Small Tools	13,839,102		429,171	10.00%	1,383,910.20	954,740
395	Laboratory Equipment	51,910,324		2,299,627	4.00%	2,076,412.95	(223,214)
396	Power Operated Equipment	9,669,866		307,501	5.33%	515,726.18	208,225
397	Communication Equipment	68,462,111		3,603,550	6.67%	4,564,140.74	960,591

2022 RATE CASE
ONCOR TOTAL
COMPARISON OF DEPRECIATION RATES
FOR THE TEST PERIOD ENEDED DECEMCEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
398	Miscellaneous Equipment	12,767,814		614,879	4.55%	580,355.17	(34,523)
	General Amortized	416,199,054	5.81%	24,187,073	9.56%	39,769,045	15,581,973
	General Plant Reserve Imbalance					12,475,110	12,475,110
	Total General Plant	859,675,800	3.89%	33,453,919	7.08%	60,839,924	27,386,005
	Total	30,413,869,031		862,983,819	0	897,077,121	34,093,303
	Other Assets:	0					
390	General Plant Leasehold Improvements	6,588,405	(3)	439,227	6.67%	439,227	0
303	Intangible	146,167,816	(1)	1,083,338		1,083,338	0
362	Mobile Generators (7 Year Life)	3,146,147					
370	AMS Meters	211,112,886	(1)	0		0	0
370	AMR Meters	82,679	(1)			0	0
387	AMS Communication Equipment	41,548,504	(1)	0		0	0
391	Office Furniture and Equipment	16,170,086	(1)	2,310,705		2,310,705	0
349	Fee Land	115,906,329	(2)	0		0	0
374	Fee Land	96,116,029	(2)	0		0	0
388	Fee Land	33,672,086	(2)	0		0	0
	Total Other Assets	670,510,969		3,833,271		3,833,271	0
	Total Company	31,084,380,001		866,817,090		900,910,392	34,093,303

(1) Asset Fully Accrued
(2) Non Depreciable
(3) Leased assets amortized over lease term. Asset in service December 2020.

2022 RATE CASE
ONCOR LEGACY
COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
303	Intangible 3 year	408,078	14.06%	57,376	31.65%	129,157	71,781
303	Intangible 5 year	32,215,865	14.06%	4,529,551	19.18%	6,178,313	1,648,762
303	Intangible 8 year	328,240,028	8.46%	27,769,106	11.26%	36,973,871	9,204,764
303	Intangible 15 year	194,391,584	5.61%	10,905,368	6.46%	12,560,093	1,654,726
303	CC&B & Aegis Systems - Settlement life	364926909.9	4.00%	14,597,076	6.46%	23,578,778	8,981,702
	Total Intangible	920,182,465	6.29%	57,858,477	8.63%	79,420,212	21,561,735
350	Land and Land Rights	521,566,383	1.00%	5,215,664	0.98%	5,100,260	(115,404)
352	Structures and Improvements	312,392,692	2.84%	8,871,952	2.65%	8,290,827	(581,125)
353	Station Equipment	3,275,784,329	2.49%	81,567,030	2.25%	73,732,438	(7,834,592)
354	Towers and Fixtures	1,433,247,199	2.24%	32,104,737	1.96%	28,031,957	(4,072,780)
355	Poles and Fixtures	2,646,547,291	3.99%	105,597,237	3.13%	82,845,413	(22,751,824)
356	Overhead Conductor	2,597,173,723	3.39%	88,044,189	2.72%	70,542,836	(17,501,353)
357	Underground Conduit	60,197,135	2.19%	1,318,317	1.76%	1,056,605	(261,712)
358	Underground Conductor and Devices	84,097,343	2.73%	2,295,857	2.28%	1,915,431	(380,426)
352	DC Tie	1,686,569	2.84%	47,899	2.55%	42,946	(4,952)
353	DC Tie	30,852,549	2.49%	768,228	2.81%	865,433	97,204
352	SVC	12,728,829	2.84%	361,499	5.38%	685,149	323,650
353	SVC	273,676,085	2.49%	6,814,535	3.71%	10,160,778	3,346,243
	Total Transmission	11,249,950,125	2.96%	333,007,144	2.52%	283,270,073	(49,737,071)
360	Land and Land Rights	5,858,702	1.21%	70,890	1.38%	81,047	10,156
361	Structures and Improvements	190,221,732	2.07%	3,937,590	2.08%	3,965,068	27,478
362	Station Equipment	2,328,129,108	1.69%	39,345,382	2.09%	48,606,825	9,261,443
	Total Distribution Substation	2,524,209,542		43,353,862	2.09%	52,652,940	9,299,078
360	Land and Land Rights	18,508,221	1.21%	223,949	1.24%	229,982	6,032
364	Poles, Towers, and Fixtures	2,678,358,261	2.89%	77,404,554	3.55%	95,063,646	17,659,092
365	Overhead Conductor and Devices	1,675,410,858	2.83%	47,414,127	3.18%	53,354,377	5,940,250
366	Underground Conduit	1,082,118,478	1.91%	20,668,463	2.18%	23,578,854	2,910,391
367	Underground Conductor and Devices	2,553,927,528	2.58%	65,891,330	2.22%	56,736,034	(9,155,296)

2022 RATE CASE
ONCOR LEGACY
COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
368	Line Transformers	2,493,077,762	2.37%	59,085,943	2.27%	56,703,640	(2,382,303)
369	Services	1,652,238,990	2.79%	46,097,468	3.04%	50,246,720	4,149,252
370	Meters (Post AMS)	199,955,073	3.91%	7,818,243	5.23%	10,466,010	2,647,766
370	IDR Meters	162,996,844	3.91%	6,373,177	4.13%	6,729,285	356,109
371	Installation on Customer Premises	54,631,097	2.98%	1,628,007	4.38%	2,390,143	762,137
373	Street Lighting	437,403,826	3.75%	16,402,643	4.80%	21,013,687	4,611,043
	Total Distribution	13,008,626,939	2.68%	349,007,905	2.89%	376,512,378	27,504,473
389	Land and Land Rights	142,598	1.78%	2,538	2.05%	2,916	378
390	Structures and Improvements	252,408,829	1.78%	4,492,877	1.96%	4,951,041	458,164
397	Communication Equipment	77,314,645	6.13%	4,739,388	4.67%	3,613,499	(1,125,889)
	General Depreciated	329,866,072	2.80%	9,234,803	2.60%	8,567,457	(667,346)
Retired Fully Accrued Assets							
391	Computer Equipment	92,232,608		0	0.00%	-	0
392	Auto/Light Trucks	1,883,342		0	0.00%	-	0
392	Heavy Trucks	84,180					
394	Small Tools	11,312,221		0	0.00%	-	0
396	Power Operated Equipment	3,228,020		0	0.00%	-	0
397	Communication Equipment	3,017,141		0	0.00%	-	0
	General Amortized Retired Plant	111,757,512		0	0.00%	-	0
Amortized Accounts (Retire Assets > ASL)							
391	Office Furniture and Equipment	20,722,829	6.87%	1,423,658	5.00%	1,036,141	(387,517)
391	Computer Equipment	192,918,986	6.87%	13,253,534	14.29%	27,559,855	14,306,321
392	Auto/Light Trucks	2,073,325	7.38%	153,011	11.43%	236,951	83,940
392	Heavy Trucks	956,129	7.38%	70,562	8.00%	76,490	5,928
392	Trailers	16,478,534	7.38%	1,216,116	5.33%	878,855	(337,261)
393	Stores Equipment	4,996,537	3.02%	150,895	2.50%	124,913	(25,982)
394	Large Tools	18,277,262	3.10%	566,595	2.86%	522,207	(44,388)
394	Small Tools	13,755,751	3.10%	426,428	10.00%	1,375,575	949,147
395	Laboratory Equipment	51,910,324	4.43%	2,299,627	4.00%	2,076,413	(223,214)
396	Power Operated Equipment	9,311,426	3.19%	297,034	5.33%	496,609	199,575
397	Communication Equipment	68,445,540	5.26%	3,600,235	6.67%	4,563,036	962,801

2022 RATE CASE
ONCOR LEGACY
COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
398	Miscellaneous Equipment	12,736,447	4.82%	613,897	4.55%	578,929	(34,967)
	General Amortized	412,583,090		24,071,595	9.58%	39,525,977	15,454,382
	General Plant Reserve Imbalance					12,475,110	12,475,110
	Total General Plant	854,206,675	3.90%	33,306,398	7.09%	60,568,544	27,262,146
	Total	28,557,175,746		816,533,786		852,424,147	35,890,360
	Other Assets:						
390	General Plant Leasehold Improvements	6,588,405	(3)	439,227	6.67%	438,318.49	(909)
303	Intangible	146,167,816	(1)	1,083,338		1,083,338.40	0
362	Mobile Generators (7 Year Life)	3,146,147					
370	AMS Meters	211,112,886	(1)	0		-	0
370	AMR Meters	82,679	(1)			-	0
387	AMS Communication Equipment	41,548,504	(1)	0		-	0
391	Office Furniture and Equipment	16,170,086	(1)	2,310,705		2,310,705.33	0
349	Fee Land	93,368,707	(2)	0		-	0
374	Fee Land	95,936,060	(2)	0		-	0
388	Fee Land	33,301,137	(2)	0		-	0
	Total Other Assets	647,422,429		3,833,271		3,832,362	(909)
	Total	29,204,598,176		820,367,057		856,256,509	35,889,452
	Difference						

(1) Asset Fully Accrued
(2) Non Depreciable
(3) Leased assets amortized over lease term. Asset in service December 2020.

2022 RATE CASE
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COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
303	Intangible 3 year	0	14.06%	0	31.65%	0	0
303	Intangible 5 year	0	14.06%	0	19.18%	0	0
303	Intangible 8 year	0	8.46%	0	11.26%	0	0
303	Intangible 15 year	0	5.61%	0	6.46%	0	0
		0				0	0
350	Land and Land Rights	94,360,022	0.00%	0	0.98%	922,722	922,722
352	Structures and Improvements	85,541,924	2.16%	1,847,706	2.65%	2,270,262	422,557
353	Station Equipment	283,344,612	2.55%	7,225,288	2.25%	6,377,614	(847,673)
354	Towers and Fixtures	496,405,556	2.04%	10,126,673	1.96%	9,708,876	(417,797)
355	Poles and Fixtures	224,223,020	2.89%	6,480,045	3.13%	7,018,899	538,854
356	Overhead Conductor	447,407,596	3.14%	14,048,599	2.72%	12,152,210	(1,896,388)
357	Underground Conduit	0	0.00%	0	1.76%	0	0
358	Underground Conductor and Devices	0	0.00%	0	2.28%	0	0
352	DC Tie	0	2.16%	0	2.55%	0	0
353	DC Tie	0	2.55%	0	2.81%	0	0
352	SVC	7,695,877	2.16%	166,231	5.38%	414,242	248,011
353	SVC	65,358,112	2.55%	1,666,632	3.71%	2,426,552	759,920
	Total Transmission	1,704,336,720		41,561,173		41,291,378	(269,795)
360	Land and Land Rights	0	0 00%	0	1.38%	0	0
361	Structures and Improvements	37,729,106	2.68%	1,011,140	2.08%	786,443	(224,697)
362	Station Equipment	105,008,785	3.42%	3,591,300	2.09%	2,192,380	(1,398,920)
	Total Distribution Substation	142,737,890	3.22%	4,602,440	2.09%	2,978,823	(1,623,618)
360	Land and Land Rights	0	0.00%	0	1.24%	0	0
364	Poles, Towers, and Fixtures	648,929	4.48%	29,072	3.55%	23,033	(6,039)
365	Overhead Conductor and Devices	1,104,394	3.87%	42,740	3.18%	35,170	(7,570)
366	Underground Conduit	543,818	1.74%	9,462	2.18%	11,850	2,387
367	Underground Conductor and Devices	1,840,112	3.11%	57,227	2.22%	40,878	(16,349)

2022 RATE CASE
NTUSU
COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
368	Line Transformers	5,044	2.37%	120	2.27%	115	(5)
369	Services	0	0.00%	0	3.04%	0	0
370	Meters (Post AMS)	0	0.00%	0	5.23%	0	0
370	IDR Meters	0	0.00%	0	4.13%	0	0
371	Installation on Customer Premises	0	0.00%	0	4.38%	0	0
373	Street Lighting	7,252	3.81%	276	4.80%	348	72
	Total Distribution	4,149,549	3.35%	138,898	2.68%	111,394	(27,504)
389	Land and Land Rights	0	0.00%	0	2.05%	0	0
390	Structures and Improvements	1,443,397	2.22%	32,043	1.96%	28,312	(3,731)
397	Communication Equipment	0	0.00%	0	4.67%	0	0
	General Depreciated	1,443,397	2.22%	32,043	1.96%	28,312	(3,731)
Retired Fully Accrued Assets							
391	Computer Equipment	0		0	0.00%	-	0
392	Auto/Light Trucks	409,765		0	0.00%	-	0
392	Heavy Trucks						
394	Small Tools	0		0	0.00%	-	0
396	Power Operated Equipment	0		0	0.00%	-	0
397	Communication Equipment	0		0	0.00%	-	0
	General Amortized Retired Plant	409,765		0	0.00%	-	0
Amortized Accounts (Retire Assets > ASL)							
391	Office Furniture and Equipment	2,134,401	2.23%	47,597	5.00%	106,720	59,123
391	Computer Equipment	14,048	2.23%	313	14.29%	2,007	1,694
392	Auto/Light Trucks	856,573	5.12%	43,857	11.43%	97,894	54,038
392	Heavy Trucks	0	5.12%	0	8.00%	0	0
392	Trailers	121,214	5.12%	6,206	5.33%	6,465	259
393	Stores Equipment	0	1.71%	0	2.50%	0	0
394	Large Tools	0	3.29%	0	2.86%	0	0
394	Small Tools	83,351	3.29%	2,742	10.00%	8,335	5,593
395	Laboratory Equipment	0	1.85%	0	4.00%	0	0
396	Power Operated Equipment	358,440	2.92%	10,466	5.33%	19,117	8,650
397	Communication Equipment	16,571	20.00%	3,314	6.67%	1,105	(2,209)

2022 RATE CASE
NTUSU
COMPARISON OF DEPRECIATION RATES
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Account	Description	Original Cost at 12/31/21	Existing Annual Accrual %	Existing Annual Accrual $	Proposed Annual Accrual %	Proposed Annual Accrual $	Difference $
398	Miscellaneous Equipment	31,367	3.13%	982	4.55%	1,426	444
	General Amortized	3,615,964		115,478	6.72%	243,068	127,590
	General Plant Reserve Imbalance					0	0
	Total General Plant	5,469,126	2.70%	147,521	4.96%	271,380	123,859
	Total	1,856,693,285		46,450,033		44,652,975	(1,797,058)
	Other Assets:						
390	General Plant Leasehold Improvements	0	(3)				
303	Intangible	0	(1)	0		-	0
362	Mobile Generators (7 Year Life)						
370	AMS Meters	0	(1)	0		-	0
370	AMR Meters	0	(1)			-	0
387	AMS Communication Equipment	0	(1)	0		-	0
391	Office Furniture and Equipment	0	(1)	0		-	0
349	Fee Land	22,537,622	(2)	0		-	0
374	Fee Land	179,969	(2)	0		-	0
388	Fee Land	370,949	(2)	0		-	0
	Total Other Assets	23,088,540		0		0	0
	Total	1,879,781,825		46,450,033		44,652,975	(1,797,058)
	Difference						

(1) Asset Fully Accrued
(2) Non Depreciable
(3) Leased assets amortized over lease term. Asset in service December 2020.

APPENDIX C

Summary of Life and Salvage Recommendations

2022 RATE CASE
ONCOR ELECTRIC DELIVERY
COMPARISON OF EXISTING AND PROPOSED
DEPRECIATION PARAMETERS

		NTUSU			ONCOR LEGACY			ONCOR LEGACY			ONCOR TOTAL				
		Approved Docket 45714 & 41474			Proposed Docket 46957			Approved Settlement 46957			Proposed			Change	
Account No.	Description	Curve	ASL	Net Salvage	Curve	ASL	Net Salvage	Curve	ASL	Net Salvage	Curve	ASL	Net Salvage	Life	Net Salvage
Intangible															
303	Intangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	3	R2	0%	NA	NA
303	Intangible Plant	NA	NA	NA	5	SQ	0%	5	SQ	0%	5	R2	0%	0	0%
303	Intangible Plant	NA	NA	NA	8	SQ	0%	8	SQ	0%	8	R2	0%	0	0%
303	Intangible Plant	NA	NA	NA	15	SQ	0%	15	SQ	0%	15	R2	0%	0	0%
Transmission															
350	Land and Land Rights	NA	NA	NA	100	R3	0%	100	R3	0%	100	R4	0%	0	0%
352	Structures and Improvements	50	R4	-5%	52	S6	-50%	48	S6	-37%	55	R4	-50%	7	-13%
353	Station Equipment	45	R5	-10%	45	R2	-10%	46	L0.5	-15%	50	L0.5	-15%	4	0%
354	Towers and Fixtures	60	R3	-20%	65	R3	-34%	60	R3	-35%	72	R2.5	-40%	12	-5%
355	Poles and Fixtures	54	R3	-50%	56	R2.5	-75%	50	R2	-100%	55	R1.5	-75%	5	25%
356	Overhead Conductor	50	R3	-50%	51	R5	-50%	50	R2	-70%	50	S5	-40%	0	30%
357	Underground Conduit	NA	NA	NA	60	R3	-10%	50	R3	-10%	60	R3	-10%	10	0%
358	Underground Conductor and Devices	NA	NA	NA	40	R3	-10%	40	S3	-10%	50	S3	-20%	10	-10%
352	DC Tie	50	R4	-5%	52	S6	-50%				55	R4	-50%	55	-50%
353	DC Tie	45	R5	-10%	45	R2	-10%	46	L0.5	-15%	30	R2	-15%	-16	0%
352	SVC	50	R4	-5%	52	S6	-50%				55	R4	-50%	55	-50%
353	SVC	45	R5	-10%	45	R2	-10%	46	L0.5	-15%	30	R2	-15%	-16	0%
Distribution															
360	Land and Land Rights	NA	NA	NA	70	R3	0%	70	R3	0%	70	R3	0%	0	0%
361	Structures and Improvements	50	R3	-5%	52	S6	-33%	52	S6	-25%	65	R4	-40%	13	-15%
362	Station Equipment	35	R3	-10%	55	R1.5	-18%	55	R1.5	-7%	57	R1.5	-25%	2	-18%
364	Poles, Towers, and Fixtures	42	R5	-50%	44	R1	-100%	44	R1	-40%	54	R0.5	-100%	10	-60%
365	Overhead Conductor and Devices	39	R4	-30%	41	R1.5	-54%	41	R1.5	-40%	52	R0.5	-75%	11	-35%
366	Underground Conduit	60	R3	-10%	50	R3	-30%	50	R3	-20%	60	R2.5	-40%	10	-20%
367	Underground Conductor and Devices	37	R4	-10%	37	R1	-10%	37	R1	-5%	49	R0.5	-20%	12	-15%
368	Line Transformers	41	R5	-5%	44	R1	-25%	44	R1	-15%	50	L0.5	-20%	6	-5%
369	Services	35	R2.5	-30%	34	S6	-30%	34	S6	-15%	37	S6	-30%	3	-15%
370	Meters (Post Deployment)	30	R2.5	-15%	15	R1.5	-5%	20	R0.5	-5%	20	R0.5	-7%	0	-2%
370	Meters (IDR)				15	R1.5	-5%	20	R0.5	-5%	20	R0.5	-10%	0	-5%
371	Installation on Customer Premises	25	R1	-15%	25	S6	-60%	25	S6	-20%	25	S6	-60%	0	-40%
373	Street Lighting	30	R2	-10%	25	S6	-40%	25	S6	-20%	25	S6	-40%	0	-20%
General Depreciated															
389	Land and Land Rights	NA	NA	NA	60	R2	0%	60	R2	0%	65	R2	0%	5	0%
390	Structures and Improvements	45	R2	0%	58	R1	0%	58	R1	0%	60	R1	-5%	2	-5%
397	Communication Equipment	NA	NA	NA	20	R2	0%	20	R2	0%	25	R1	-2%	5	-2%
Amortized Accts															
391	Office Furniture and Equipment	15	L1	0%	15	SQ	0%	15	SQ	0%	20	SQ	0%	5	0%
391	Computer Equipment **				7	SQ	0%	15	SQ	0%	7	SQ	0%	-8	0%
392	Transportation Equipment	8	L1.5	15%	13	SQ	10%	13	SQ	10%	10	SQ	20%	-3	10%
392.1	Automobiles/ Light Trucks	8	L1.5	15%	7	SQ	10%	13	SQ	10%	7	SQ	20%	-6	10%
392.2	Heavy Trucks	8	L1.5	15%	10	SQ	10%	13	SQ	10%	10	SQ	20%	-3	10%
392.3	Trailers	8	L1.5	15%	10	SQ	10%	13	SQ	10%	15	SQ	20%	2	10%
393	Stores Equipment				40	SQ	0%	40	SQ	0%	40	SQ	0%	0	0%
394	Tool, Shop, and Garage Equipment	20	R2	0%	35	SQ	0%	35	SQ	0%	35	SQ	0%	0	0%
394	Tools **	20	R2	0%	10	SQ	0%	35	SQ	0%	10	SQ	0%	-25	0%
395	Laboratory Equipment	20	R2	0%	25	SQ	0%	25	SQ	0%	25	SQ	0%	0	0%
396	Power Operated Equipment	18	L4	5%	30	SQ	10%	30	SQ	10%	15	SQ	20%	-15	10%
397	Communication Equipment	5	SQ	0%	20	SQ	0%	20	SQ	0%	15	SQ	0%	-5	0%
398	Miscellaneous Equipment	20	R2	0%	22	SQ	0%	22	SQ	0%	22	SQ	0%	0	0%

ONCOR Approved Parameters approved in Docket 46957 for accounts 350-398.
Approved Parameter for Account 303 approved in Docket 38929.
** Account 391 Computer and 394 Tools are proposed to be separated going forward.

APPENDIX D

Allocation of Accumulated Provision for Depreciation

2022 RATE CASE
Oncor Electric Delivery LLC
CALCULATION OF INTANGIBLE PLANT BOOK ASSOCIATED WITH TRANSMISSION RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Unit	Func code	Plant Acct	Prop Unit	Vntg Yr	Age	Investment	ASL	RL	Theo Res	Proration	Alloc Res	$ x RL	Composite RL
TRN	I	303	1000	2018	3.50	19,835.68	5 00	2.24	10,954.61	1.509	16,525.42	44,405.34	
TRN	I	303	1000	2017	4.50	805,221.38	5.00	1.66	538,401.61	1.509	805,221.38	1,334,098.83	
TRN	I	303	1000	2016	5.50	810,110.98	5.00	1.20	615,907.13	1.509	810,110.98	971,019.27	
TRN	I	303	1000	2014	7.50	809,733.15	5.00	0.60	712,727.28	1.509	809,733.15	485,029.35	
TRN	I	303	1000	2010	11.50	408,674.69	5.00	0.00	408,674.69	1.509	408,674.69	0.00	
						2,853,575.88	**5 Total**		2,286,665.32		2,850,265 62	2,834,552.80	0.99
TRN	I	303	1000	2021	0.50	10,101,801.94	8 00	7.55	567,456.10	1.509	856,027.67	76,274,766.75	
TRN	I	303	1000	2020	1.50	5,447,301.87	8.00	6.68	900,237 45	1.509	1,358,040.15	36,376,515.37	
TRN	I	303	1000	2019	2.50	2,665,116.14	8.00	5.84	718,153.52	1.509	1,083,360.08	15,575,700.95	
TRN	I	303	1000	2018	3.50	15,514,639.88	8.00	5.06	5,710,541.38	1.509	8,614,554.41	78,432,788.02	
TRN	I	303	1000	2017	4.50	905,993.26	8.00	4.32	417,076.72	1.509	629,175.03	3,911,332.36	
TRN	I	303	1000	2016	5.50	4,296,913.91	8.00	3.64	2,343,832.26	1.509	3,535,754.18	15,624,653.21	
TRN	I	303	1000	2015	6.50	10,084,850.24	8.00	3.02	6,277,864.66	1 509	9,470,381.72	30,455,884.67	
TRN	I	303	1000	2014	7 50	1,208,103.62	8.00	2.48	834,303.07	1.509	1,208,103.62	2,990,404.39	
TRN	I	303	1000	2013	8.50	11,398,744.26	8.00	2.01	8,539,738.30	1.509	11,398,744.26	22,872,047.71	
TRN	I	303	1000	2012	9.50	4,444,998.97	8.00	1.61	3,549,196.66	1.509	4,444,998.97	7,166,418.47	
TRN	I	303	1000	2011	10.50	1,280,510.69	8.00	1.28	1,075,358.31	1.509	1,280,510.69	1,641,219.03	
						67,348,974.78	**8 Total**		30,933,758.42		43,879,650.79	291,321,730.92	4.33
TRN	I	303	1000	2021	0.50	10,118,264.78	15.00	14 55	304,397.20	1.509	459,193.99	147,208,013.65	
TRN	I	303	1000	2020	1.50	30,159,257.68	15 00	13.66	2,695,980.28	1.509	4,066,981.97	411,949,161.04	
TRN	I	303	1000	2019	2.50	8,663,932.05	15.00	12.79	1,277,462.13	1.509	1,927,096.97	110,797,048.87	
TRN	I	303	1000	2018	3.50	10,017,836.39	15.00	11.94	2,045,170.68	1.509	3,085,212.59	119,589,985.58	
TRN	I	303	1000	2017	4.50	524,235.50	15.00	11.11	135,991.48	1.509	205,147.97	5,823,660.35	
TRN	I	303	1000	2009	12.50	23,572.50	15.00	5.47	14,979.31	1.509	22,596.81	128,897.92	
TRN	I	303	1000	2008	13.50	117,463.53	15.00	4.91	78,976.24	1.509	117,463.53	577,309.29	
TRN	I	303	1000	2007	14.50	360,424.87	15.00	4.40	254,672.56	1.509	360,424.87	1,586,284.64	
						59,984,987.30	**15 Total**		6,807,629.88		10,244,118.70	797,660,361.34	13.30
						130,187,537.96	**Grand Total**		40,028,053.61		56,974,035.11		

56,974,035.11 Total Reserve

56,974,035.11 Adjusted Reserve

0.00 Difference

1.509 Proration Factor

2022 Rate Case
Oncor Electric Delivery LLC
CALCULATION OF INTANGIBLE PLANT BOOK ASSOCIATED WITH DISTRIBUTION RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Unit	Account	Func code	Plant Acct	Prop Unit	Vntg Yr	Age	Investment	ASL	RL	Theo Res	Proration	Alloc Res	$ x RL	Composite RL
ESD	1010900	I	303	1000	2020	1.50	408,077.79	3	1.76	168,460.90	1.072	180,561.31	**718,850.66**	
							408,077.79	3 Total		168,460.90		180,561.31	718,850.66	1.76
ESD	1010900	I	303	1000	2,021.00	0.50	17,512,778.19	5	4.55	1,565,141.50	1.072	1,677,564.26	79,738,183.43	
ESD	1010900	I	303	1000	2,020.00	1.50	5,513,668.94	5	3.70	1,428,378.79	1.072	1,530,978.01	20,426,450.73	
ESD	1010900	I	303	1000	2,019.00	2.50	5,218,066 65	5	2.93	2,162,622.51	1.072	2,317,961.81	15,277,220.72	
ESD	1010900	I	303	1000	2018	3.50	503,811.68	5	2.24	278,239.07	1.072	298,224.74	1,127,863.06	
ESD	1010900	I	303	1000	2,017.00	4.50	318,770.95	5	1.66	213,142.37	1.072	228,452.20	528,142.90	
ESD	1010900	I	303	1000	2,016.00	5.50	33,359.19	5	1.20	25,362.16	1.072	27,183.90	39,985.16	
ESD	1010900	I	303	1000	2,014.00	7.50	261,833.56	5	0.60	230,465.95	1.072	247,020.12	156,838.04	
							29,362,289.16	5 Total		5,903,352.35		6,327,385.04	117,294,684.03	3.99
ESD	1010900	I	303	1000	2021	0.50	54,412,525.66	8	7.55	3,056,555.61	1.072	3,276,105.35	410,847,760.37	
ESD	1010900	I	303	1000	2020	1.50	34,808,270.48	8	6.68	5,752,519 20	1.072	6,165,717.67	232,446,010.21	
ESD	1010900	I	303	1000	2019	2.50	38,778,737.34	8	5.84	10,449,483.37	1.072	11,200,060.71	226,634,031.73	
ESD	1010900	I	303	1000	2018	3.50	16,826,460.60	8	5.06	6,193,388.97	1.072	6,638,254.73	85,064,573.05	
ESD	1010900	I	303	1000	2017	4 50	27,399,092.45	8	4.32	12,613,254.41	1.072	13,519,253.54	118,286,704.35	
ESD	1010900	I	303	1000	2016	5.50	22,682,396.23	8	3.64	12,372,538.32	1.072	13,261,247.03	82,478,863.29	
ESD	1010900	I	303	1000	2015	6.50	10,194,851.78	8	3.02	6,346,341.11	1 072	6,802,193.29	30,788,085.36	
ESD	1010900	I	303	1000	2014	7.50	41,338,300.47	8	2.48	28,547,775.58	1 072	30,598,337.57	102,324,199.09	
ESD	1010900	I	303	1000	2013	8.50	11,654,555.89	8	2.01	8,731,387.86	1.072	9,358,555.89	23,385,344.23	
ESD	1010900	I	303	1000	2012	9.50	2,359,904.07	8	1.61	1,884,311.72	1.072	2,019,660 20	3,804,738.82	
ESD	1010900	I	303	1000	2008	13.50	435,958.35	8	0.51	408,166.01	1.072	435,958.35	222,338.76	
							260,891,053.32	8 Total		96,355,722.16		103,275,344.33	1,316,282,649.26	5.05
ESD	1010900	I	303	1000	2021	0.50	24,669,168 87	15	14.55	742,145.63	1 072	795,453.31	358,905,348.57	
ESD	1010900	I	303	1000	2020	1.50	20,614,621.71	15	13.66	1,842,771.27	1.072	1,975,135.93	281,577,756.61	
ESD	1010900	I	303	1000	2019	2.50	90,288,779.74	15	12.79	13,312,719 42	1 072	14,268,960.52	1,154,640,904.84	
ESD	1010900	I	303	1000	2018	3.50	45,221,781.37	15	11.94	9,232,159.32	1.072	9,895,297.32	539,844,330.79	
ESD	1010900	I	303	1000	2017	4.50	229,417,962.70	15	11.11	59,513,114.88	1.072	63,787,890.35	2,548,572,717.37	
ESD	1010900	I	303	1000	2016	5.50	4,195,092.34	15	10.30	1,313,451.81	1.072	1,407,795.91	43,224,607.97	
ESD	1010900	I	303	1000	2015	6.50	5,613,048.49	15	9.52	2,049,396.22	1.072	2,196,602 58	53,454,783.98	
ESD	1010900	I	303	1000	2014	7.50	220,906.18	15	8.77	91,755.77	1.072	98,346.50	1,937,256.19	
ESD	1010900	I	303	1000	2013	8.50	19,263,663.99	15	8.04	8,932,483.94	1.072	9,574,096.52	154,967,700.79	
ESD	1010900	I	303	1000	2012	9.50	8,406,899.34	15	7.35	4,287,621.23	1.072	4,595,597.35	61,789,171.69	
ESD	1010900	I	303	1000	2011	10.50	3,301,556.15	15	6.69	1,829,647.58	1.072	1,961,069.58	22,078,628.50	
ESD	1010900	I	303	1000	2010	11.50	36,508,026.51	15	6.06	21,759,820.63	1.072	23,322,809.69	221,223,088.23	
ESD	1010900	I	303	1000	2009	12.50	9,504,731.66	15	5.47	6,039,846.37	1.072	6,473,683.30	51,973,279.42	
ESD	1010900	I	303	1000	2008	13.50	1,314,674.55	15	4.91	883,917.40	1.072	947,408.42	6,461,357.22	
ESD	1010900	I	303	1000	2007	14.50	792,593.03	15	4.40	560,038.20	1.072	600,265.26	3,488,322.40	
							499,333,506.63	15 Total		132,390,889.66		141,900,412.55	5,504,139,254.56	11.02
							789,994,926.90	Grand Total		234,818,425.08		251,683,703.23	6,938,435,438.51	

251,683,703 23

0.00 Difference

1.072 Proration

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
350	2021	0.5	15,385,657.13	100	99.50	0.00%	76,864.74	76,864.74	1.121	86,159.99	1,530,879,238.71	
350	2020	1.5	47,317,830.87	100	98.50	0.00%	709,152.80	709,152.80	1.121	794,910.63	4,660,867,806.56	
350	2019	2.5	16,202,920.18	100	97.50	0.00%	404,698.07	404,698.07	1.121	453,638.19	1,579,822,211.11	
350	2018	3.5	11,562,241.86	100	96.50	0.00%	404,276.33	404,276.33	1.121	453,165.45	1,115,796,552.97	
350	2017	4.5	11,571,372.59	100	95.50	0.00%	520,154.95	520,154.95	1.121	583,057.27	1,105,121,763.79	
350	2016	5.5	22,528,324.09	100	94.51	0.00%	1,237,631.11	1,237,631.11	1.121	1,387,297.80	2,129,069,298.38	
350	2015	6.5	1,778,696.76	100	93.51	0.00%	115,471.89	115,471.89	1.121	129,435.90	166,322,486.91	
350	2014	7.5	34,472,331.17	100	92.51	0.00%	2,581,968.99	2,581,968.99	1.121	2,894,206.42	3,189,036,218.34	
350	2013	8.5	210,222,366.11	100	91.51	0.00%	17,843,155.19	17,843,155.19	1.121	20,000,927.39	19,237,921,092.38	
350	2012	9.5	15,664,049.17	100	90.51	0.00%	1,485,772.66	1,485,772.66	1.121	1,665,447.10	1,417,827,651.25	
350	2011	10.5	21,823,184.84	100	89.52	0.00%	2,287,595.49	2,287,595.49	1.121	2,564,234.34	1,953,558,934.82	
350	2010	11.5	16,656,461.81	100	88.52	0.00%	1,912,031.40	1,912,031.40	1.121	2,143,253.29	1,474,443,041.43	
350	2009	12.5	1,750,118.51	100	87.52	0.00%	218,338.29	218,338.29	1.121	244,741.94	153,178,021.76	
350	2008	13.5	4,294,120.92	100	86.53	0.00%	578,487.09	578,487.09	1.121	648,443.52	371,563,382.56	
350	2007	14.5	8,483,991.60	100	85.53	0.00%	1,227,387.72	1,227,387.72	1.121	1,375,815.68	725,660,388.16	
350	2006	15.5	15,377,143.59	100	84.54	0.00%	2,377,624.71	2,377,624.71	1.121	2,665,150.79	1,299,951,888.41	
350	2005	16.5	3,971,893.86	100	83.54	0.00%	653,633.04	653,633.04	1.121	732,676.87	331,826,081.51	
350	2004	17.5	3,791,318.52	100	82.55	0.00%	661,593.01	661,593.01	1.121	741,599.43	312,972,551.44	
350	2003	18.5	460,052.81	100	81.56	0.00%	84,848.77	84,848.77	1.121	95,109.53	37,520,403.73	
350	2002	19.5	6,615,324.69	100	80.56	0.00%	1,285,726.06	1,285,726.06	1.121	1,441,208.87	532,959,862.91	
350	2001	20.5	16,468,175.92	100	79.57	0.00%	3,363,961.38	3,363,961.38	1.121	3,770,765.12	1,310,421,454.35	
350	2000	21.5	200,401.49	100	78.58	0.00%	42,921.22	42,921.22	1.121	48,111.69	15,748,026.64	
350	1999	22.5	510,266.76	100	77.59	0.00%	114,336.58	114,336.58	1.121	128,163.29	39,593,018.49	
350	1998	23.5	7,681,727.42	100	76.60	0.00%	1,797,198.36	1,797,198.36	1.121	2,014,533.50	588,452,906.26	
350	1997	24.5	3,438,350.84	100	75.62	0.00%	838,378.45	838,378.45	1.121	939,763.53	259,997,239.09	
350	1996	25.5	17,782.33	100	74.63	0.00%	4,511.26	4,511.26	1.121	5,056.80	1,327,107.38	
350	1995	26.5	67,590.28	100	73.65	0.00%	17,812.84	17,812.84	1.121	19,966.95	4,977,743.55	
350	1994	27.5	885,323.78	100	72.66	0.00%	242,025.80	242,025.80	1.121	271,293.97	64,329,798.44	
350	1993	28.5	1,096,408.49	100	71.68	0.00%	310,496.29	310,496.29	1.121	348,044.60	78,591,219.50	
350	1992	29.5	480,533.01	100	70.70	0.00%	140,794.26	140,794.26	1.121	157,820.51	33,973,874.58	
350	1991	30.5	387,453.33	100	69.72	0.00%	117,313.25	117,313.25	1.121	131,499.94	27,014,007.51	
350	1990	31.5	4,485,991.98	100	68.75	0.00%	1,402,077.64	1,402,077.64	1.121	1,571,630.84	308,391,434.18	
350	1989	32.5	2,503,138.38	100	67.77	0.00%	806,738.85	806,738.85	1.121	904,297.75	169,639,953.35	
350	1988	33.5	11,982,681.36	100	66.80	0.00%	3,978,425.28	3,978,425.28	1.121	4,459,536.12	800,425,608.15	
350	1987	34.5	4,093,505.85	100	65.83	0.00%	1,398,813.87	1,398,813.87	1.121	1,567,972.38	269,469,198.39	
350	1986	35.5	2,250,923.21	100	64.86	0.00%	790,956.05	790,956.05	1.121	886,606.34	145,996,716.15	
350	1985	36.5	4,917,895.99	100	63.90	0.00%	1,775,569.32	1,775,569.32	1.121	1,990,288.86	314,232,667.46	
350	1984	37.5	3,320,431.44	100	62.93	0.00%	1,230,770.31	1,230,770.31	1.121	1,379,607.32	208,966,113.04	
350	1983	38.5	7,194,850.34	100	61.97	0.00%	2,735,915.52	2,735,915.52	1.121	3,066,769.70	445,893,482.29	
350	1982	39.5	5,130,966.41	100	61.02	0.00%	2,000,174.88	2,000,174.88	1.121	2,242,055.96	313,079,153.40	
350	1981	40.5	3,321,123.63	100	60.06	0.00%	1,326,310.71	1,326,310.71	1.121	1,486,701.43	199,481,291.52	
350	1980	41.5	4,121,650.92	100	59.11	0.00%	1,685,153.63	1,685,153.63	1.121	1,888,939.21	243,649,728.99	
350	1979	42.5	7,192,983.25	100	58.17	0.00%	3,008,943.94	3,008,943.94	1.121	3,372,815.43	418,403,931.27	
350	1978	43.5	1,476,360.18	100	57.23	0.00%	631,501.02	631,501.02	1.121	707,868.42	84,485,916.01	
350	1977	44.5	4,309,711.83	100	56.29	0.00%	1,883,896.23	1,883,896.23	1.121	2,111,715.74	242,581,560.00	
350	1976	45.5	5,411,473.61	100	55.35	0.00%	2,416,080.10	2,416,080.10	1.121	2,708,256.60	299,539,350.60	
350	1975	46.5	1,904,824.72	100	54.42	0.00%	868,174.31	868,174.31	1.121	973,162.60	103,665,041.41	
350	1974	47.5	3,709,619.36	100	53.50	0.00%	1,725,102.73	1,725,102.73	1.121	1,933,719.35	198,451,663.22	
350	1973	48.5	2,464,871.72	100	52.58	0.00%	1,168,958.63	1,168,958.63	1.121	1,310,320.77	129,591,308.52	
350	1972	49.5	1,806,944.17	100	51.66	0.00%	873,497.59	873,497.59	1.121	979,129.63	93,344,657.84	
350	1971	50.5	914,144.76	100	50.75	0.00%	450,240.00	450,240.00	1.121	504,687.51	46,390,476.19	
350	1970	51.5	3,009,194.04	100	49.84	0.00%	1,509,377.70	1,509,377.70	1.121	1,691,906.69	149,981,634.35	
350	1969	52.5	1,104,228.25	100	48.94	0.00%	563,816.76	563,816.76	1.121	631,999.10	54,041,149.19	
350	1968	53.5	2,330,013.04	100	48.04	0.00%	1,210,563.33	1,210,563.33	1.121	1,356,956.72	111,944,970.89	
350	1967	54.5	982,376.88	100	47.16	0.00%	519,136.49	519,136.49	1.121	581,915.65	46,324,038.75	
350	1966	55.5	1,115,488.90	100	46.27	0.00%	599,338.84	599,338.84	1.121	671,816.87	51,615,005.53	
350	1965	56.5	3,708,407.01	100	45.39	0.00%	2,025,036.43	2,025,036.43	1.121	2,269,924.02	168,337,058.14	

2022 RATE CASE
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FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
350	1964	57 5	1,843,126.65	100	44.52	0 00%	1,022,535.06	1,022,535 06	1.121	1,146,190.19	82,059,159.42	
350	1963	58.5	1,047,785.70	100	43.66	0.00%	590,360 03	590,360.03	1 121	661,752.25	45,742,567.35	
350	1962	59 5	932,160.72	100	42.80	0.00%	533,218 23	533,218.23	1 121	597,700.29	39,894,249.09	
350	1961	60.5	888,467.17	100	41.95	0.00%	515,795.72	515,795.72	1.121	578,170.88	37,267,144.59	
350	1960	61.5	180,243.25	100	41.10	0.00%	106,163.20	106,163.20	1.121	119,001.51	7,408,004.78	
350	1959	62.5	1,019,938 07	100	40.26	0.00%	609,295.28	609,295 28	1.121	682,977.33	41,064,279.44	
350	1958	63.5	738,747.85	100	39.43	0 00%	447,459.09	447,459.09	1.121	501,570.30	29,128,876 48	
350	1957	64.5	592,852.67	100	38 61	0.00%	363,977.65	363,977.65	1.121	407,993.45	22,887,502.40	
350	1956	65 5	1,060,311.42	100	37.79	0.00%	659,634.63	659,634.63	1 121	739,404.23	40,067,678.82	
350	1955	66.5	6,367,817 46	100	36.98	0.00%	4,013,075.74	4,013,075.74	1 121	4,498,376.87	235,474,171.88	
350	1954	67 5	214,226.82	100	36 18	0.00%	136,727.32	136,727.32	1.121	153,261.75	7,749,950.20	
350	1953	68 5	629,005 25	100	35 38	0.00%	406,454 24	406,454.24	1 121	455,606.74	22,255,100.82	
350	1952	69.5	338,568.02	100	34.59	0.00%	221,443.87	221,443.87	1.121	248,223.07	11,712,415.31	
350	1951	70.5	184,489.03	100	33.81	0 00%	122,105.75	122,105 75	1.121	136,871.99	6,238,328.48	
350	1950	71 5	143,601 28	100	33 04	0.00%	96,152.87	96,152 87	1 121	107,780.64	4,744,840.61	
350	1949	72.5	29,518.15	100	32.28	0 00%	19,990 56	19,990.56	1.121	22,408.02	952,758.54	
350	1948	73.5	124,481.46	100	31.52	0 00%	85,245.04	85,245 04	1 121	95,553.72	3,923,642.05	
350	1947	74.5	3,691 26	100	30.77	0.00%	2,555 45	2,555 45	1.121	2,864 48	113,581.18	
350	1946	75.5	94,150 92	100	30 03	0.00%	65,879.06	65,879 06	1 121	73,845.82	2,827,185.57	
350	1945	76 5	9,081 33	100	29.29	0.00%	6,421.08	6,421 08	1.121	7,197 58	266,025.10	
350	1944	77.5	9,738.13	100	28 57	0 00%	6,956.30	6,956 30	1.121	7,797.52	278,183.49	
350	1943	78 5	26,130.03	100	27.85	0 00%	18,853.73	18,853.73	1 121	21,133 71	727,630.01	
350	1942	79 5	69,025.91	100	27.13	0.00%	50,296.57	50,296.57	1 121	56,378 94	1,872,933 72	
350	1941	80 5	57,521 73	100	26.43	0 00%	42,319.83	42,319.83	1.121	47,437.57	1,520,190 03	
350	1940	81 5	1,772.56	100	25.73	0 00%	1,316 49	1,316 49	1 121	1,475 70	45,606 76	
350	1939	82 5	57,502.86	100	25.04	0 00%	43,105.72	43,105.72	1.121	48,318 49	1,439,714.17	
350	1938	83.5	1,142.21	100	24.35	0.00%	864.06	864 06	1.121	968.55	27,814 96	
350	1935	86.5	152.31	100	22.34	0 00%	118 29	118.29	1 121	132.59	3,402.45	
350	1934	87.5	31.75	100	21 68	0.00%	24.87	24.87	1.121	27.87	688.49	
350	1933	88.5	260.52	100	21.04	0.00%	205.70	205.70	1.121	230.58	5,481.50	
350	1932	89 5	160,175.05	100	20 41	0.00%	127,487.16	127,487 16	1.121	142,904.18	3,268,788 51	
350	1931	90.5	74.99	100	19.79	0 00%	60 15	60 15	1.121	67 43	1,483.81	
350	1930	91.5	20,708.44	100	19.18	0.00%	16,736.71	16,736.71	1 121	18,760.68	397,172.60	
350	1929	92.5	151,180.66	100	18.59	0.00%	123,082.37	123,082.37	1 121	137,966.72	2,809,828.63	
350	1928	93.5	177,751.48	100	18.01	0.00%	145,742.90	145,742 90	1 121	163,367.58	3,200,858.35	
350	1927	94 5	407,131.59	100	17.44	0.00%	336,108.85	336,108 85	1.121	376,754.48	7,102,274.20	
350	1926	95.5	623,000.88	100	16 90	0.00%	517,726.95	517,726 95	1.121	580,335 66	10,527,392 86	
350	1925	96 5	114,531.13	100	16.37	0.00%	95,785 34	95,785 34	1.121	107,368.65	1,874,579.34	
350	1924	97 5	25,201 17	100	15 85	0.00%	21,205 92	21,205.92	1.121	23,770.35	399,524.93	
350	1923	98.5	5,376 35	100	15 36	0 00%	4,550.76	4,550.76	1 121	5,101.09	82,558.61	
350	1922	99 5	117.16	100	14 87	0 00%	99 73	99.73	1.121	111.79	1,742 71	
350	1921	100.5	2,242.07	100	14.41	0.00%	1,919 00	1,919.00	1.121	2,151.07	32,306.91	
350	1920	101.5	5,410.93	100	13 96	0 00%	4,655.57	4,655.57	1.121	5,218 57	75,535.70	
350	1919	102.5	11,445.84	100	13 53	0.00%	9,897 74	9,897.74	1 121	11,094.67	154,809.98	
350	1918	103.5	39,393.08	100	13 11	0 00%	34,230.35	34,230.35	1.121	38,369 83	516,272.71	
350	1917	104.5	782,964.19	100	12.70	0.00%	683,528.28	683,528 28	1 121	766,187.33	9,943,591.19	
350	1916	105 5	319,821.35	100	12.31	0.00%	280,459.13	280,459 13	1 121	314,375.05	3,936,221.73	
350	1914	107.5	9,503.24	100	11.56	0 00%	8,404 65	8,404.65	1 121	9,421.02	109,858.93	
350	1913	108.5	470,363.72	100	11.20	0.00%	417,665.80	417,665.80	1.121	468,174.11	5,269,792.37	
350	1912	109.5	7,252.72	100	10.86	0 00%	6,465.25	6,465.25	1.121	7,247.09	78,747.34	
350 Total			615,926,404.49				95,265,096.18	95,265,096.18		106,785,501.30	52,066,130,830.93	84.53
352	2021	0.5	33,046,391.70	55	54.50	-50.00%	300,173.59	450,260.39	1.121	504,710.37	1,801,041,995.81	
352	2020	1.5	32,925,620.00	55	53.50	-50 00%	897,128.56	1,345,692.84	1.121	1,508,427.43	1,761,567,029.27	
352	2019	2.5	15,388,522.57	55	52.50	-50.00%	698,727 62	1,048,091.43	1.121	1,174,837.09	807,938,722.33	
352	2018	3.5	22,821,177.61	55	51.50	-50.00%	1,450,473 80	2,175,710.70	1 121	2,438,819.33	1,175,388,709.52	
352	2017	4.5	14,444,419.17	55	50.51	-50.00%	1,180,155.27	1,770,232.90	1.121	1,984,307.11	729,534,514.59	
352	2016	5 5	30,825,011.58	55	49.51	-50 00%	3,077,541.13	4,616,311 70	1.121	5,174,562.13	1,526,110,874.56	

2022 RATE CASE
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352	2015	6 5	29,172,589.97	55	48.51	-50.00%	3,441,292.07	5,161,938.10	1.121	5,786,171.11	1,415,221,384 77	
352	2014	7 5	15,040,590.42	55	47.52	-50.00%	2,046,631.11	3,069,946 67	1 121	3,441,195.22	714,667,761.88	
352	2013	8 5	42,387,222.35	55	46.52	-50.00%	6,534,774 10	9,802,161.16	1 121	10,987,536.20	1,971,884,653 56	
352	2012	9.5	13,485,457 25	55	45.53	-50.00%	2,322,792.04	3,484,188.06	1.121	3,905,530.82	613,946,586 50	
352	2011	10.5	11,665,252 01	55	44.53	-50.00%	2,219,872 01	3,329,808.01	1.121	3,732,481 59	519,495,900.22	
352	2010	11.5	14,061,167.95	55	43.54	-50.00%	2,929,287 44	4,393,931.17	1 121	4,925,289.13	612,253,427.81	
352	2009	12.5	16,973,188.64	55	42.55	-50.00%	3,841,371.13	5,762,056 69	1 121	6,458,862 03	722,249,963.20	
352	2008	13 5	11,091,982 20	55	41.56	-50.00%	2,709,547.80	4,064,321.70	1 121	4,555,819.99	461,033,892.09	
352	2007	14 5	10,152,929.07	55	40 58	-50.00%	2,662,089.88	3,993,134.82	1 121	4,476,024 49	411,996,155.46	
352	2006	15 5	9,543,665.46	55	39 60	-50.00%	2,672,915.21	4,009,372.81	1.121	4,494,226.14	377,891,263.86	
352	2005	16.5	7,601,982.70	55	38 62	-50.00%	2,264,575 22	3,396,862.83	1.121	3,807,645.35	293,557,411 35	
352	2004	17 5	7,275,078 83	55	37.64	-50.00%	2,296,374 80	3,444,562.20	1 121	3,861,112.99	273,828,721.83	
352	2003	18.5	9,144,843.89	55	36.67	-50 00%	3,048,328.30	4,572,492 44	1 121	5,125,443.81	335,308,357.69	
352	2002	19.5	9,107,149 16	55	35.70	-50 00%	3,196,170 39	4,794,255.59	1 121	5,374,024.76	325,103,832.32	
352	2001	20.5	7,721,479.91	55	34 73	-50.00%	2,845,218 92	4,267,828 38	1.121	4,783,936.73	268,194,354.48	
352	2000	21 5	4,137,069.57	55	33.77	-50.00%	1,596,567.73	2,394,851.60	1.121	2,684,460.93	139,727,600 99	
352	1999	22 5	3,205,598.25	55	32.82	-50.00%	1,292,651 43	1,938,977.15	1.121	2,173,457.60	105,212,074.95	
352	1998	23.5	1,257,664.79	55	31.87	-50.00%	528,800.02	793,200.04	1.121	889,121.69	40,087,562 12	
352	1997	24.5	1,098,996.43	55	30.93	-50.00%	480,868.31	721,302 46	1.121	808,529.54	33,997,046.83	
352	1996	25.5	493,371.28	55	30 00	-50 00%	224,241.66	336,362 49	1.121	377,038.80	14,802,129.09	
352	1995	26 5	264,983.70	55	29.08	-50.00%	124,892.61	187,338 91	1.121	209,993.80	7,705,010 01	
352	1994	27.5	747,957.06	55	28.16	-50.00%	364,988.55	547,482 82	1.121	613,689.90	21,063,268 13	
352	1993	28 5	2,699,164.80	55	27 25	-50.00%	1,361,625.93	2,042,438 89	1.121	2,289,430.96	73,564,638.06	
352	1991	30 5	978,973.43	55	24 60	-50 00%	541,181.42	811,772 14	1.121	909,939 72	24,078,560 29	
352	1990	31.5	1,726,151.42	55	23 73	-50.00%	981,353.36	1,472,030.04	1 121	1,650,042 59	40,963,893.14	
352	1989	32 5	1,080,272.71	55	22 88	-50.00%	630,895 23	946,342.85	1.121	1,060,784.06	24,715,761 34	
352	1988	33 5	1,783,822 28	55	22 04	-50.00%	1,069,003 70	1,603,505.55	1 121	1,797,417.42	39,315,022.07	
352	1987	34 5	841,805 31	55	21 21	-50.00%	517,128.56	775,692.84	1 121	869,497.36	17,857,221.09	
352	1986	35 5	233,365.72	55	20 40	-50.00%	146,811.58	220,217.37	1.121	246,848 25	4,760,477.73	
352	1985	36.5	830,858.04	55	19 60	-50 00%	534,790 96	802,186 44	1.121	899,194.82	16,283,689.28	
352	1984	37 5	336,475.31	55	18.81	-50 00%	221,391 82	332,087.73	1.121	372,247.09	6,329,591.84	
352	1983	38 5	529,396 21	55	18 04	-50.00%	355,764.41	533,646.61	1.121	598,180.48	9,549,749.12	
352	1982	39 5	592,367.55	55	17.28	-50.00%	406,255.87	609,383.80	1.121	683,076 56	10,236,142 66	
352	1981	40 5	333,036 01	55	16 53	-50.00%	232,915.09	349,372 63	1.121	391,622 25	5,506,650.85	
352	1980	41.5	933,334.11	55	15.80	-50.00%	665,166 62	997,749 93	1.121	1,118,407.80	14,749,212.01	
352	1979	42.5	472,339.11	55	15 08	-50.00%	342,799.59	514,199.39	1.121	576,381 51	7,124,673 39	
352	1978	43.5	342,440.12	55	14.38	-50.00%	252,918.88	379,378.31	1.121	425,256 52	4,923,668.42	
352	1977	44.5	1,328,893.76	55	13.69	-50.00%	998,232 25	1,497,348.38	1.121	1,678,422.67	18,186,382.86	
352	1976	45.5	785,329.21	55	13.00	-50.00%	599,640 33	899,460.50	1.121	1,008,232.23	10,212,888.32	
352	1975	46.5	882,828.44	55	12 34	-50 00%	684,800.37	1,027,200 56	1.121	1,151,419 89	10,891,543.63	
352	1974	47.5	1,468,776 07	55	11 69	-50 00%	1,156,716.41	1,735,074.61	1.121	1,944,897.13	17,163,281.42	
352	1973	48.5	544,956.30	55	11.05	-50.00%	435,440.53	653,160.80	1.121	732,147 52	6,023,367.11	
352	1972	49.5	208,366.16	55	10.45	-50.00%	168,795.28	253,192 92	1.121	283,811.53	2,176,398.50	
352	1971	50 5	552,736.04	55	9 86	-50.00%	453,612.96	680,419.44	1.121	762,702 54	5,451,769.32	
352	1970	51 5	348,146.77	55	9 31	-50.00%	289,217 93	433,826.90	1.121	486,289.58	3,241,085.93	
352	1969	52.5	240,345.56	55	8.79	-50 00%	201,955.16	302,932.74	1.121	339,566.39	2,111,472.04	
352	1968	53.5	132,750 60	55	8.29	-50.00%	112,740 42	169,110 63	1 121	189,561.18	1,100,559.82	
352	1967	54.5	295,181.69	55	7.83	-50.00%	253,181.97	379,772.96	1 121	425,698.89	2,309,984.46	
352	1966	55.5	247,529.46	55	7.39	-50.00%	214,273.92	321,410.88	1.121	360,279 09	1,829,054.59	
352	1965	56.5	128,742 96	55	6.98	-50.00%	112,406 89	168,610 34	1 121	189,000.39	898,483 60	
352	1964	57 5	187,338.19	55	6.59	-50.00%	164,882.51	247,323.76	1.121	277,232.61	1,235,062 61	
352	1963	58.5	123,456.42	55	6.23	-50.00%	109,475 36	164,213.04	1.121	184,071.32	768,958 31	
352	1962	59.5	71,697 06	55	5.88	-50 00%	64,026.16	96,039.24	1.121	107,545.59	421,899.34	
352	1961	60.5	95,621.62	55	5.56	-50.00%	85,961.23	128,941 85	1 121	143,432.43	531,321.34	
352	1960	61 5	114,076.85	55	5.24	-50.00%	103,202.28	154,803.42	1.121	171,115.28	598,101 27	
352	1959	62 5	81,462.11	55	4 94	-50.00%	74,142.57	111,213.86	1.121	122,193.17	402,574.59	
352	1958	63.5	152,713.51	55	4.65	-50.00%	139,798.41	209,697.61	1 121	229,070.27	710,330.55	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
352	1957	64.5	29,340.01	55	4 37	-50.00%	27,008 77	40,513.16	1 121	44,010.02	128,217.93	
352	1956	65.5	111,024.39	55	4 09	-50 00%	102,759 16	154,138.74	1.121	166,536 59	454,587.59	
352	1955	66.5	48,263.51	55	3.82	-50 00%	44,909.12	67,363.68	1 121	72,395.27	184,491 32	
352	1954	67.5	92,109 45	55	3.56	-50.00%	86,155.18	129,232 77	1.121	138,164.18	327,485.02	
352	1953	68 5	61,990.18	55	3 29	-50 00%	58,278 88	87,418 31	1.121	92,985 27	204,121.76	
352	1952	69 5	73,039.57	55	3.04	-50.00%	69,008.68	103,513 02	1 121	109,559.36	221,699.05	
352	1951	70 5	30,205.84	55	2.78	-50.00%	28,676.75	43,015.13	1.121	45,308 76	84,099.82	
352	1950	71 5	66,159.95	55	2 53	-50 00%	63,113.89	94,670.83	1 121	99,239.93	167,533.47	
352	1949	72.5	67,347.35	55	2 29	-50 00%	64,548.45	96,822 68	1.121	101,021 03	153,939 34	
352	1948	73.5	77,555 38	55	2 05	-50.00%	74,670.14	112,005.21	1.121	116,333.07	158,688.08	
352	1947	74 5	337 47	55	1 82	-50 00%	326.33	489.50	1.121	506.21	612.64	
352	1946	75 5	6,121 29	55	1 60	-50 00%	5,943.55	8,915.32	1.121	9,181.94	9,775 70	
352	1945	76.5	2,360.73	55	1.39	-50.00%	2,301.25	3,451.87	1.121	3,541.10	3,271.46	
352	1944	77.5	1,409 68	55	1.18	-50.00%	1,379.50	2,069.25	1 121	2,114.52	1,659.73	
352	1943	78 5	3,176 02	55	0 98	-50.00%	3,119 54	4,679.31	1.121	4,764.03	3,106 53	
352	1942	79 5	871 00	55	0 79	-50.00%	858 47	1,287.71	1 121	1,306.50	688.95	
352	1941	80 5	298,693.76	55	0 53	-50.00%	295,819 60	443,729.40	1.121	448,040 64	158,078.89	
352	1939	82.5	7,588 93	55	0.32	-50 00%	7,544.14	11,316 22	1.121	11,383.40	2,463.23	
352	1938	83 5	66.88	55	0 00	-50 00%	66.88	100.32	1 121	100 32	0.00	
352	1931	90.5	278.83	55	0 00	-50.00%	278 83	418.25	1 121	418.25	0 00	
352	1930	91.5	3,344.87	55	0 00	-50.00%	3,344 87	5,017.31	1.121	5,017.31	0 00	
352	1929	92.5	18,579.57	55	0.00	-50.00%	18,579.57	27,869.36	1.121	27,869.36	0.00	
352	1928	93.5	119,806 22	55	0 00	-50.00%	119,806.22	179,709.33	1 121	179,709.33	0.00	
352	1927	94.5	4,727 08	55	0.00	-50.00%	4,727.08	7,090.62	1 121	7,090.62	0 00	
352	1925	96.5	14,949 27	55	0 00	-50.00%	14,949.27	22,423.91	1.121	22,423.91	0 00	
352	1924	97 5	3,131 45	55	0 00	-50 00%	3,131 45	4,697.18	1.121	4,697.18	0 00	
352	1921	100.5	4,222 50	55	0 00	-50.00%	4,222.50	6,333 75	1.121	6,333.75	0 00	
352	1920	101.5	1,510.09	55	0.00	-50 00%	1,510.09	2,265 14	1.121	2,265 14	0.00	
352	1917	104 5	289.70	55	0.00	-50.00%	289.70	434.55	1.121	434.55	0.00	
352 Total			397,934,615.40				73,038,284.55	109,557,426.83		122,655,024 60	17,869,298,196.62	44.91
353	2021	0.5	297,244,349 35	50	49.55	-15.00%	2,695,090 74	3,099,354 35	1 121	3,474,159.17	14,727,462,930.70	
353	2020	1.5	285,736,090 81	50	48.68	-15.00%	7,519,042.36	8,646,898.72	1.121	9,692,567 91	13,910,852,422.27	
353	2019	2.5	219,123,606.94	50	47.86	-15.00%	9,375,470.85	10,781,791.48	1.121	12,085,633.19	10,487,406,804.31	
353	2018	3.5	226,759,798.49	50	47 07	-15.00%	13,301,602.79	15,296,843.21	1.121	17,146,689.99	10,672,909,784.80	
353	2017	4.5	162,858,714.34	50	46 30	-15.00%	12,054,753 18	13,862,966 15	1.121	15,539,414.22	7,540,198,058.11	
353	2016	5 5	221,992,810.70	50	45.55	-15 00%	19,738,885.91	22,699,718.80	1.121	25,444,795.08	10,112,696,239.47	
353	2015	6.5	186,956,901.40	50	44 83	-15 00%	19,327,944 73	22,227,136.44	1.121	24,915,063.35	8,381,447,833.59	
353	2014	7 5	135,592,505.08	50	44.13	-15 00%	15,923,454.99	18,311,973.23	1.121	20,526,439.59	5,983,452,504 71	
353	2013	8.5	218,647,489.74	50	43 45	-15.00%	28,663,325.92	32,962,824.81	1.121	36,949,018.18	9,499,208,191 12	
353	2012	9.5	110,694,141.44	50	42 78	-15.00%	15,980,410.65	18,377,472.25	1 121	20,599,859.39	4,735,686,539.59	
353	2011	10.5	197,503,591 73	50	42 14	-15.00%	31,059,205.48	35,718,086.30	1.121	40,037,473.37	8,322,219,312.42	
353	2010	11.5	108,663,954.85	50	41 51	-15.00%	18,449,016 24	21,216,368 68	1.121	23,782,063.48	4,510,746,930.51	
353	2009	12.5	102,351,725.17	50	40.90	-15.00%	18,621,414.34	21,414,626.49	1.121	24,004,296.61	4,186,515,541 41	
353	2008	13.5	93,008,055.76	50	40 31	-15 00%	18,018,413.44	20,721,175.46	1.121	23,226,986.56	3,749,482,116.04	
353	2007	14.5	103,009,904 90	50	39 74	-15 00%	21,134,352 65	24,304,505 55	1.121	27,243,648.65	4,093,777,612 49	
353	2006	15.5	71,206,560.03	50	39 19	-15.00%	15,398,934 14	17,708,774.26	1 121	19,850,295.78	2,790,381,294.40	
353	2005	16.5	83,085,173.27	50	38.65	-15.00%	18,860,674.98	21,689,776 23	1.121	24,312,720.19	3,211,224,914.42	
353	2004	17.5	60,439,208 95	50	38 13	-15 00%	14,349,275.12	16,501,666.39	1 121	18,497,212.39	2,304,496,691 40	
353	2003	18.5	68,350,005.32	50	37.62	-15.00%	16,916,920.22	19,454,458.25	1.121	21,807,085.29	2,571,654,254.91	
353	2002	19 5	66,672,700 65	50	37.14	-15.00%	17,153,408 41	19,726,419.67	1 121	22,111,934.99	2,475,964,611.99	
353	2001	20 5	54,194,836.98	50	36 66	-15.00%	14,456,456.51	16,624,924.98	1 121	18,635,376.64	1,986,919,023.70	
353	2000	21 5	33,174,572 86	50	36.20	-15.00%	9,153,995.91	10,527,095 29	1.121	11,800,136.60	1,201,028,847.75	
353	1999	22 5	28,491,199.60	50	35 76	-15 00%	8,115,628.74	9,332,973 06	1.121	10,461,609.20	1,018,778,542.82	
353	1998	23.5	14,164,969 87	50	35.32	-15.00%	4,157,505.63	4,781,131 47	1.121	5,359,313.55	500,373,212.01	
353	1997	24.5	10,084,110.25	50	34.90	-15.00%	3,044,714 57	3,501,421.75	1.121	3,924,848.58	351,969,784.12	
353	1996	25.5	7,396,045.87	50	34.49	-15 00%	2,293,852.86	2,637,930.79	1 121	2,956,935.66	255,109,650.55	
353	1995	26 5	10,480,728.20	50	34.09	-15.00%	3,334,634.22	3,834,829.35	1 121	4,298,575.14	357,304,699.18	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
353	1994	27.5	15,603,810 52	50	33.70	-15.00%	5,087,147.44	5,850,219.56	1.121	6,557,686.42	525,833,154.00	
353	1993	28.5	26,944,152.41	50	33.31	-15.00%	8,991,867.21	10,340,647.29	1.121	11,591,141.44	897,614,260.09	
353	1992	29.5	14,510,169.70	50	32.93	-15.00%	4,952,336.88	5,695,187.41	1.121	6,383,906.25	477,891,641.01	
353	1991	30.5	23,404,620.14	50	32.56	-15 00%	8,163,096.65	9,387,561.14	1 121	10,522,798.62	762,076,174.65	
353	1990	31.5	30,068,317.35	50	32.19	-15.00%	10,709,659.31	12,316,108.20	1.121	13,805,494.78	967,932,902.22	
353	1989	32.5	12,766,078.20	50	31.83	-15.00%	4,640,350 70	5,336,403.31	1.121	5,981,734.39	406,286,374.94	
353	1988	33.5	24,969,979 55	50	31.46	-15.00%	9,256,924.75	10,645,463.47	1.121	11,932,819.03	785,652,739.80	
353	1987	34.5	16,563,952 86	50	31 11	-15.00%	6,259,067 25	7,197,927.33	1.121	8,068,372 46	515,244,280.69	
353	1986	35.5	10,328,957 88	50	30.75	-15.00%	3,976,067.26	4,572,477.35	1.121	5,125,426.90	317,644,530.83	
353	1985	36.5	13,809,423.20	50	30.40	-15 00%	5,412,406 50	6,224,267 48	1 121	6,976,967.95	419,850,834.96	
353	1984	37.5	13,319,157 80	50	30.06	-15.00%	5,312,345 56	6,109,197.39	1.121	6,847,982 44	400,340,612.21	
353	1983	38.5	16,772,386.17	50	29.72	-15.00%	6,804,347.75	7,824,999.91	1 121	8,771,276.91	498,401,921 01	
353	1982	39 5	10,952,530.81	50	29.38	-15.00%	4,517,360 38	5,194,964.44	1 121	5,823,191 32	321,758,521.50	
353	1981	40.5	11,413,782.57	50	29 04	-15 00%	4,783,921.69	5,501,509.95	1 121	6,166,807.37	331,493,043.87	
353	1980	41.5	16,913,207.95	50	28 71	-15 00%	7,200,765.81	8,280,880.68	1 121	9,282,287.33	485,622,106.93	
353	1979	42.5	13,323,028.32	50	28 39	-15.00%	5,759,378.07	6,623,284 78	1.121	7,424,238.41	378,182,512.40	
353	1978	43.5	7,711,275 04	50	28.06	-15.00%	3,383,356.62	3,890,860.12	1.121	4,361,381.71	216,395,920.77	
353	1977	44.5	12,498,656.50	50	27 74	-15.00%	5,563,779.94	6,398,346.93	1 121	7,172,098 83	346,743,827.97	
353	1976	45 5	9,955,503.55	50	27.43	-15 00%	4,494,665.35	5,168,865.15	1.121	5,793,935.85	273,041,910.22	
353	1975	46 5	7,523,091.82	50	27.11	-15.00%	3,443,551.74	3,960,084.50	1.121	4,438,977.40	203,977,004.00	
353	1974	47.5	7,962,578.79	50	26.80	-15.00%	3,693,979.81	4,248,076.78	1.121	4,761,796 57	213,429,949.25	
353	1973	48.5	6,366,335.61	50	26 50	-15.00%	2,992,407.56	3,441,268.70	1.121	3,857,421.21	168,696,402.43	
353	1972	49.5	4,233,409.19	50	26.20	-15.00%	2,015,472.61	2,317,793.50	1.121	2,598,084.19	110,896,829.25	
353	1971	50.5	6,018,844.19	50	25.90	-15.00%	2,901,516 38	3,336,743.83	1 121	3,740,256.16	155,866,390.66	
353	1970	51.5	5,279,307 74	50	25.60	-15 00%	2,576,254 14	2,962,692.26	1.121	3,320,970.54	135,152,680.23	
353	1969	52.5	3,682,050.17	50	25 31	-15.00%	1,818,361.26	2,091,115.44	1.121	2,343,993 97	93,184,445.69	
353	1968	53 5	3,128,284.54	50	25 02	-15.00%	1,562,998.26	1,797,447.99	1.121	2,014,813.32	78,264,314.18	
353	1967	54 5	2,778,382.97	50	24 73	-15.00%	1,404,084 45	1,614,697.12	1 121	1,809,962.39	68,714,925 94	
353	1966	55.5	6,402,361.58	50	24 45	-15 00%	3,271,754 79	3,762,518.01	1 121	4,217,519.19	156,530,339 50	
353	1965	56.5	2,039,500.56	50	24 17	-15.00%	1,053,654.37	1,211,702.52	1 121	1,358,233.67	49,292,309.69	
353	1964	57.5	2,578,857.04	50	23 89	-15 00%	1,346,583.06	1,548,570.52	1.121	1,735,839.10	61,613,699.10	
353	1963	58 5	2,420,957 32	50	23.62	-15.00%	1,277,395.47	1,469,004.79	1.121	1,646,651.49	57,178,092 51	
353	1962	59 5	1,005,228 16	50	23.35	-15 00%	535,844.99	616,221.74	1 121	690,741 42	23,469,158.35	
353	1961	60.5	995,065.22	50	23 08	-15.00%	535,758.60	616,122.39	1.121	690,630.05	22,965,331 12	
353	1960	61.5	1,007,852.86	50	22.81	-15 00%	547,983 67	630,181.22	1.121	706,389.02	22,993,459.52	
353	1959	62 5	1,420,805.16	50	22 55	-15.00%	779,955.85	896,949.23	1 121	1,005,417.27	32,042,465.41	
353	1958	63.5	2,443,138.47	50	22 29	-15.00%	1,353,827.61	1,556,901.75	1 121	1,745,177.83	54,465,543.12	
353	1957	64 5	1,115,924 15	50	22.04	-15 00%	624,089.71	717,703.17	1 121	804,494.99	24,591,722.04	
353	1956	65.5	1,881,355.05	50	21 78	-15 00%	1,061,694.60	1,220,948 79	1.121	1,368,598.09	40,983,022.63	
353	1955	66.5	978,866.27	50	21 53	-15.00%	557,301.63	640,896.88	1.121	718,400.52	21,078,231.82	
353	1954	67 5	1,478,536.00	50	21.29	-15.00%	849,103.74	976,469.30	1.121	1,094,553.70	31,471,613.12	
353	1953	68 5	1,032,212.09	50	21 04	-15.00%	597,840.67	687,516.76	1 121	770,658 15	21,718,571.24	
353	1952	69 5	833,173.11	50	20.80	-15.00%	486,594.19	559,583 32	1.121	627,253.71	17,328,945.89	
353	1951	70 5	612,665 75	50	20 56	-15 00%	360,744.73	414,856.43	1 121	465,025.01	12,596,051 25	
353	1950	71.5	809,640.75	50	20.32	-15.00%	480,556.75	552,640 26	1.121	619,471.03	16,454,200.23	
353	1949	72.5	793,686.73	50	20.09	-15.00%	474,799.32	546,019 22	1 121	612,049.31	15,944,370.34	
353	1948	73 5	316,550 29	50	19 86	-15.00%	190,830 03	219,454 53	1.121	245,993.16	6,286,013.24	
353	1947	74 5	8,204.89	50	19.63	-15.00%	4,983.74	5,731.31	1.121	6,424.39	161,057.29	
353	1946	75 5	59,814 29	50	19 40	-15.00%	36,601.97	42,092.26	1 121	47,182.48	1,160,616 21	
353	1945	76.5	24,935.63	50	19 18	-15.00%	15,370.03	17,675.54	1 121	19,813.04	478,279.92	
353	1944	77.5	12,426 35	50	18.96	-15 00%	7,714.24	8,871.38	1.121	9,944.19	235,605.53	
353	1943	78 5	70,962 40	50	18 74	-15.00%	44,362.30	51,016.64	1 121	57,186.09	1,330,005 05	
353	1942	79.5	27,428 18	50	18.53	-15.00%	17,264.80	19,854.52	1 121	22,255.52	508,169.21	
353	1941	80.5	1,337,125.14	50	18.31	-15.00%	847,342 14	974,443.46	1.121	1,092,282.88	24,489,150.10	
353	1940	81.5	412.15	50	18.10	-15 00%	262 91	302.35	1 121	338.91	7,461.94	
353	1939	82.5	41,144.29	50	17.90	-15.00%	26,416 54	30,379.02	1 121	34,052.76	736,387.50	
353	1938	83.5	659.88	50	17.69	-15 00%	426 37	490 33	1.121	549.63	11,675.31	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
353	1936	85 5	249.82	50	17.29	-15.00%	163 42	187.94	1.121	210.66	4,319.82	
353	1935	86.5	27 28	50	17.09	-15.00%	17 95	20.65	1.121	23.14	466.35	
353	1933	88 5	1,550 00	50	16.71	-15.00%	1,032 01	1,186.81	1 121	1,330 33	25,899.51	
353	1932	89.5	104 61	50	16.52	-15.00%	70 05	80.55	1 121	90 29	1,728.21	
353	1931	90.5	353 78	50	16 33	-15 00%	238 21	273 94	1 121	307 06	5,778 73	
353	1930	91.5	23,576.38	50	16.15	-15.00%	15,960.89	18,355.03	1 121	20,574 70	380,774.29	
353	1929	92.5	53,637 16	50	15 97	-15 00%	36,505.73	41,981 59	1.121	47,058.42	856,571.45	
353	1928	93.5	385,354 18	50	15.79	-15.00%	263,648 22	303,195 46	1.121	339,860.87	6,085,297.80	
353	1927	94.5	16,912.95	50	15.62	-15.00%	11,630 75	13,375 37	1 121	14,992.85	264,109.84	
353	1926	95.5	2,317 87	50	15 44	-15.00%	1,601.98	1,842.27	1.121	2,065.06	35,794 66	
353	1925	96.5	55,090.85	50	15.27	-15 00%	38,263 16	44,002.64	1.121	49,323.88	841,384.32	
353	1924	97.5	7,819.43	50	15.11	-15.00%	5,457 16	6,275 73	1.121	7,034.66	118,113.57	
353	1923	98 5	113,892.41	50	14 94	-15.00%	79,860 67	91,839.78	1.121	102,945.96	1,701,586.77	
353	1921	100.5	14,608.44	50	14.62	-15.00%	10,337 26	11,887.85	1.121	13,325.44	213,559.16	
353	1920	101 5	6,098.66	50	14.46	-15.00%	4,334.65	4,984.84	1 121	5,587.66	88,200.70	
353	1915	106.5	670.88	50	13.72	-15.00%	486.77	559.79	1.121	627.48	9,205 47	
353	1912	109.5	4,822 42	50	13.31	-15.00%	3,538.58	4,069 36	1.121	4,561.47	64,192.13	
353	1900	121.5	7,335 90	50	11 93	-15.00%	5,585.19	6,422.97	1 121	7,199.70	87,535.28	
353 Total			3,559,128,940 87				534,641,648.34	614,837,895 59		689,190,223 15	151,224,364,626.70	42 49
354	2021	0 5	71,337,648 73	70	69 53	-40 00%	481,541.36	674,157 90	1 121	755,683 80	4,959,927,516.02	
354	2020	1.5	133,419,225.30	70	68.58	-40 00%	2,698,866 99	3,778,413.78	1.121	4,235,337.24	9,150,425,081 91	
354	2019	2.5	59,577,164.05	70	67.64	-40 00%	2,005,754.59	2,808,056.43	1 121	3,147,634 61	4,029,998,661.96	
354	2018	3 5	53,698,639 86	70	66 71	-40 00%	2,527,581.94	3,538,614 71	1 121	3,966,539.28	3,581,974,054.60	
354	2017	4.5	58,542,456 29	70	65.77	-40 00%	3,537,485.63	4,952,479.88	1 121	5,551,383.12	3,850,347,946 38	
354	2016	5 5	55,602,327 20	70	64.84	-40 00%	4,100,376 94	5,740,527.71	1.121	6,434,729 55	3,605,136,518 29	
354	2015	6.5	27,458,000.37	70	63.91	-40 00%	2,389,296 74	3,345,015.43	1 121	3,749,528.04	1,754,809,254.40	
354	2014	7 5	187,072,140 94	70	62.98	-40.00%	18,752,808 92	26,253,932.49	1.121	29,428,819.73	11,782,353,241 42	
354	2013	8 5	576,728,813.83	70	62 06	-40.00%	65,415,424.51	91,581,594.32	1.121	102,656,553 67	35,791,937,252.14	
354	2012	9 5	71,386,965.67	70	61.14	-40 00%	9,034,304.01	12,648,025.62	1.121	14,177,550.96	4,364,686,315.94	
354	2011	10.5	126,801,946.27	70	60.23	-40.00%	17,706,411.84	24,788,976 57	1.121	27,786,706 74	7,636,687,410.33	
354	2010	11 5	84,230,644 28	70	59 31	-40 00%	12,858,817 41	18,002,344.38	1.121	20,179,367.32	4,996,027,880.64	
354	2009	12 5	22,946,259 05	70	58 41	-40.00%	3,800,767 21	5,321,074.10	1 121	5,964,551.42	1,340,184,428 68	
354	2008	13.5	7,987,856.87	70	57 50	-40 00%	1,426,262 77	1,996,767.88	1.121	2,238,236.95	459,311,587 10	
354	2007	14 5	21,978,354 48	70	56.60	-40 00%	4,206,960.35	5,889,744.49	1.121	6,601,991.11	1,243,997,589 19	
354	2006	15.5	40,144,352.46	70	55.70	-40 00%	8,198,111 63	11,477,356.28	1.121	12,865,312 61	2,236,236,858.34	
354	2005	16 5	17,962,600.52	70	54.81	-40.00%	3,897,029 81	5,455,841.73	1 121	6,115,616.50	984,589,949.96	
354	2004	17.5	10,626,513.12	70	53 93	-40.00%	2,440,205 22	3,416,287.31	1 121	3,829,418.83	573,041,552.84	
354	2003	18 5	10,752,263.45	70	53 04	-40.00%	2,604,622.77	3,646,471.88	1 121	4,087,439.61	570,334,847.71	
354	2002	19.5	41,818,468.10	70	52 16	-40 00%	10,654,794.86	14,916,712.81	1 121	16,720,590.42	2,181,457,126.60	
354	2001	20.5	33,294,202.02	70	51.29	-40 00%	8,898,243.63	12,457,541.08	1 121	13,964,031.13	1,707,717,087.40	
354	2000	21.5	2,280,195.17	70	50.42	-40 00%	637,695.54	892,773 75	1.121	1,000,736.86	114,974,974.24	
354	1999	22 5	2,381,265.29	70	49.56	-40.00%	695,337.15	973,472 01	1.121	1,091,193 95	118,014,969.61	
354	1998	23.5	1,915,860.36	70	48 70	-40 00%	582,920.96	816,089.34	1 121	914,779.00	93,305,758.04	
354	1997	24.5	5,305,552.81	70	47.85	-40.00%	1,678,955.37	2,350,537.52	1.121	2,634,787 95	253,861,820.46	
354	1996	25 5	1,646,463.09	70	47 00	-40.00%	540,952.65	757,333 70	1.121	848,918 05	77,385,731.11	
354	1995	26.5	1,018,072.79	70	46 16	-40.00%	346,743.01	485,440.22	1.121	544,144.49	46,993,084.47	
354	1994	27.5	1,266,997.89	70	45.32	-40 00%	446,661 16	625,325.62	1 121	700,946.23	57,423,571.42	
354	1993	28 5	1,859,688.57	70	44 49	-40.00%	677,676 25	948,748.75	1 121	1,063,478.67	82,740,862.16	
354	1992	29.5	1,212,023.68	70	43.67	-40.00%	455,951.43	638,332.00	1.121	715,525.47	52,925,057.46	
354	1991	30.5	1,422,233 79	70	42.85	-40 00%	551,665 19	772,331.26	1 121	865,729.25	60,939,802 32	
354	1990	31.5	1,114,647.62	70	42.03	-40.00%	445,310 24	623,434 34	1 121	698,826 24	46,853,616.37	
354	1989	32 5	1,624,604.28	70	41.23	-40.00%	667,754.18	934,855.85	1 121	1,047,907.94	66,979,506 93	
354	1988	33 5	6,726,411.74	70	40.43	-40.00%	2,841,681.61	3,978,354.25	1.121	4,459,456.51	271,931,109.28	
354	1987	34 5	3,178,243.06	70	39 63	-40.00%	1,378,751.03	1,930,251.45	1.121	2,163,676.69	125,964,441.83	
354	1986	35.5	6,086,918.56	70	38 85	-40 00%	2,709,060.15	3,792,684.21	1.121	4,251,333.39	236,450,088.83	
354	1985	36.5	7,825,840.04	70	38.06	-40.00%	3,570,345.33	4,998,483.46	1.121	5,602,949.90	297,884,630.01	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
354	1984	37 5	41,706,934.64	70	37.29	-40 00%	19,489,041 04	27,284,657.46	1 121	30,584,190 23	1,555,252,551.99	
354	1983	38 5	9,123,582.56	70	36.52	-40.00%	4,363,462.06	6,108,846.88	1.121	6,847,589 55	333,208,434.98	
354	1982	39.5	11,432,807.59	70	35.76	-40.00%	5,592,042.78	7,828,859 89	1.121	8,775,603.67	408,853,536.90	
354	1981	40.5	13,367,122 93	70	35.01	-40.00%	6,682,176.44	9,355,047.02	1.121	10,486,352.56	467,946,254 29	
354	1980	41 5	7,721,170.49	70	34 26	-40.00%	3,942,128 31	5,518,979.63	1 121	6,186,389.66	264,532,952.88	
354	1979	42.5	2,131,714 56	70	33.52	-40.00%	1,110,890.21	1,555,246.29	1.121	1,743,322.18	71,457,704.72	
354	1978	43.5	2,541,367.68	70	32.79	-40.00%	1,350,958.78	1,891,342.30	1.121	2,120,062.26	83,328,622 77	
354	1977	44 5	4,164,712.69	70	32.06	-40.00%	2,256,999.53	3,159,799 34	1.121	3,541,913.77	133,539,921.48	
354	1976	45 5	12,551,313.77	70	31.35	-40 00%	6,930,663.51	9,702,928 92	1.121	10,876,303.81	393,445,518 14	
354	1975	46.5	6,088,064.74	70	30 64	-40.00%	4,547,975.07	6,367,165 10	1.121	7,137,146.18	247,806,276.68	
354	1974	47 5	4,384,822.19	70	29.94	-40 00%	2,509,560.21	3,513,384 29	1 121	3,938,257 75	131,268,338.59	
354	1973	48 5	2,322,496 52	70	29.24	-40 00%	1,352,216.93	1,893,103.70	1.121	2,122,036.67	67,919,571.31	
354	1972	49 5	7,130,824 56	70	28.56	-40.00%	4,221,496.63	5,910,095.28	1.121	6,624,802 92	203,652,955.16	
354	1971	50.5	6,706,147.96	70	27.88	-40.00%	4,034,886.61	5,648,841.25	1.121	6,331,955.44	186,988,294.78	
354	1970	51.5	5,370,578.80	70	27.22	-40.00%	3,282,491.93	4,595,488 70	1.121	5,151,221.01	146,166,080 78	
354	1969	52.5	6,087,949.41	70	26 56	-40.00%	3,778,285.16	5,289,599.22	1 121	5,929,270.29	161,676,497.51	
354	1968	53 5	2,310,062 00	70	25 91	-40.00%	1,455,065.48	2,037,091.68	1 121	2,283,437.11	59,849,756.21	
354	1967	54.5	1,825,187.96	70	25.27	-40.00%	1,166,347 62	1,632,886 67	1.121	1,830,351.60	46,118,823.82	
354	1966	55.5	2,571,066 33	70	24 64	-40.00%	1,666,124.37	2,332,574.11	1.121	2,614,652.23	63,345,937.38	
354	1965	56 5	889,072.94	70	24.02	-40 00%	584,023 94	817,633.51	1.121	916,509.91	21,353,430 25	
354	1964	57.5	3,211,121.81	70	23 41	-40.00%	2,137,362.91	2,992,308 07	1 121	3,354,167.79	75,163,123.17	
354	1963	58.5	2,552,635.73	70	22.81	-40 00%	1,720,925.20	2,409,295.28	1 121	2,700,651 28	58,219,737.18	
354	1962	59.5	4,931,104.51	70	22.22	-40.00%	3,365,997.93	4,712,397.11	1.121	5,282,267.14	109,557,460 43	
354	1961	60.5	2,411,192.85	70	21.64	-40.00%	1,665,785.50	2,332,099.70	1.121	2,614,120 44	52,178,514.67	
354	1960	61 5	451,290.63	70	21.07	-40.00%	315,436.10	441,610.55	1 121	495,014 49	9,509,816.84	
354	1959	62.5	104,242 74	70	20 52	-40.00%	73,689 35	103,165.09	1 121	115,640 84	2,138,737.14	
354	1958	63 5	227,071 53	70	19 97	-40.00%	162,282 86	227,196.01	1.121	254,670.81	4,535,206 80	
354	1957	64.5	550,661.56	70	19.44	-40 00%	397,736.67	556,831.34	1 121	624,168.93	10,704,742.33	
354	1956	65.5	441,323.96	70	18 92	-40.00%	322,042.96	450,860 15	1.121	505,382.65	8,349,669 70	
354	1955	66.5	347,022.22	70	18.41	-40 00%	255,753.56	358,054.99	1.121	401,354.56	6,388,806.08	
354	1954	67.5	772,151.72	70	17 91	-40.00%	574,537 40	804,352.36	1 121	901,622 67	13,833,002 32	
354	1953	68.5	101,003 57	70	17 43	-40 00%	75,852.68	106,193.75	1.121	119,035.76	1,760,562 22	
354	1952	69 5	337,204 34	70	16.96	-40.00%	255,506.96	357,709.74	1 121	400,967 57	5,718,816.67	
354	1951	70 5	9,663.84	70	16.50	-40.00%	7,385.85	10,340.19	1 121	11,590 63	159,459 21	
354	1950	71 5	56,679.46	70	16.05	-40.00%	43,680.41	61,152 57	1.121	68,547 75	909,933 47	
354	1949	72 5	43,733.30	70	15.62	-40.00%	33,974.31	47,564.03	1 121	53,315.94	683,129.63	
354	1948	73.5	3,486.18	70	15 20	-40.00%	2,729.26	3,820 96	1.121	4,283 03	52,984.66	
354	1947	74 5	2,842 58	70	14 79	-40 00%	2,242.00	3,138 80	1.121	3,518.37	42,040.70	
354	1942	79.5	30,655.90	70	12 92	-40 00%	24,996.98	34,995 77	1 121	39,227.81	396,124.50	
354	1941	80.5	317,636.98	70	12.58	-40.00%	260,543.50	364,760.90	1.121	408,871 43	3,996,543 42	
354	1940	81.5	1,511 46	70	12 25	-40 00%	1,246.91	1,745.67	1.121	1,956.78	18,518.52	
354	1939	82.5	85,966.71	70	11.93	-40.00%	71,312 16	99,837.03	1.121	111,910.31	1,025,818 40	
354	1932	89.5	2,161 68	70	9.93	-40 00%	1,855.09	2,597.12	1.121	2,911 19	21,461.57	
354	1931	90.5	1,528 13	70	9 67	-40 00%	1,317.08	1,843.92	1.121	2,066.90	14,773 29	
354 Total			1,929,652,755.31				297,954,160 60	417,135,824 84		467,580,047.14	114,218,901,629.94	59.19
355	2021	0.5	349,533,921.54	55	54.59	-75 00%	2,618,549 26	4,582,461.21	1 121	5,136,618 10	19,080,345,475.34	
355	2020	1.5	248,738,585 96	55	53 77	-75.00%	5,576,379.91	9,758,664.84	1.121	10,938,779.87	13,373,921,332.85	
355	2019	2 5	290,790,938.27	55	52.95	-75.00%	10,838,084.92	18,966,648.61	1 121	21,260,284 84	15,397,406,934.16	
355	2018	3.5	271,830,322.04	55	52.14	-75.00%	14,148,417 35	24,759,730.37	1 121	27,753,923 79	14,172,504,757 73	
355	2017	4 5	210,909,620.95	55	51 33	-75.00%	14,078,504.80	24,637,383.40	1.121	27,616,781.41	10,825,711,388.12	
355	2016	5.5	257,652,006 56	55	50 52	-75.00%	20,967,392.37	36,692,936.65	1 121	41,130,212.34	13,017,653,780.28	
355	2015	6 5	99,870,160 57	55	49 72	-75.00%	9,579,943 47	16,764,901 07	1.121	18,792,280.03	4,965,961,940.68	
355	2014	7.5	140,782,395 54	55	48 92837	-75.00%	15,541,429 39	27,197,501 43	1.121	30,486,494.43	6,888,253,138.47	
355	2013	8 5	177,283,959 06	55	48 136744	-75.00%	22,122,639.92	38,714,619 86	1 121	43,396,377.64	8,533,872,552.58	
355	2012	9 5	52,234,063.50	55	47 349317	-75.00%	7,265,932 03	12,715,381.05	1.121	14,253,051.69	2,473,247,230.86	
355	2011	10.5	39,157,922.51	55	46.566093	-75.00%	6,004,623.21	10,508,090.62	1.121	11,778,833.70	1,823,431,461.29	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
355	2010	11.5	66,417,006 20	55	45 787289	-75.00%	11,125,103 34	19,468,930.84	1 121	21,823,308.04	3,041,054,657.39	
355	2009	12.5	49,297,126 98	55	45.012916	-75.00%	8,951,537.24	15,665,190.17	1 121	17,559,581.13	2,219,007,435.79	
355	2008	13.5	89,273,680 79	55	44.242802	-75.00%	17,460,630.19	30,556,102.83	1 121	34,251,251.40	3,949,717,783.00	
355	2007	14.5	60,287,224.07	55	43 476957	-75.00%	12,630,768 64	22,103,845.12	1 121	24,776,862 43	2,621,105,048.54	
355	2006	15.5	70,701,945.03	55	42.715393	-75.00%	15,791,738 34	27,635,542.10	1 121	30,977,507 34	3,020,061,367.82	
355	2005	16 5	61,465,478.73	55	41.958131	-75.00%	14,574,994.94	25,506,241.14	1.121	28,590,710.09	2,578,976,608.53	
355	2004	17.5	60,449,488 98	55	41.205634	-75.00%	15,161,134.10	26,531,984.68	1 121	29,740,496.76	2,490,859,518.40	
355	2003	18.5	31,736,616.44	55	40 457611	-75.00%	8,391,385.85	14,684,925 24	1.121	16,460,772.79	1,283,987,682.39	
355	2002	19.5	24,927,270.01	55	39 714162	-75.00%	6,927,894 75	12,123,815.81	1.121	13,589,948.48	989,965,639.39	
355	2001	20 5	27,554,876.21	55	38.975424	-75 00%	8,028,276.51	14,049,483 89	1.121	15,748,487.54	1,073,962,983.55	
355	2000	21.5	4,178,319.07	55	38.241536	-75 00%	1,273,131 09	2,227,979 40	1.121	2,497,408 88	159,785,339.13	
355	1999	22.5	4,973,428 70	55	37 512889	-75 00%	1,581,289 09	2,767,255.90	1.121	3,101,900.07	186,567,678.77	
355	1998	23 5	3,293,225.49	55	36 789671	-75 00%	1,090,376 72	1,908,159 26	1.121	2,138,912.90	121,156,682.31	
355	1997	24 5	8,705,859.46	55	36.071824	-75 00%	2,996,109.82	5,243,192.18	1.121	5,877,251.25	314,036,230.21	
355	1996	25.5	19,662,524 51	55	35.359519	-75 00%	7,021,480 71	12,287,591.24	1 121	13,773,529 27	695,257,409.00	
355	1995	26.5	2,909,671.59	55	34.652924	-75 00%	1,076,423.80	1,883,741.65	1.121	2,111,542.47	100,828,628.47	
355	1994	27.5	5,661,728.78	55	33.952214	-75 00%	2,166,670.10	3,791,672 68	1 121	4,250,199.54	192,228,227.15	
355	1993	28.5	3,206,010.91	55	33.258117	-75 00%	1,267,358.44	2,217,877.27	1.121	2,486,085.10	106,625,885.95	
355	1992	29.5	9,339,651.76	55	32.570297	-75 00%	3,808,829.37	6,665,451 39	1 121	7,471,504.22	304,195,231.70	
355	1991	30 5	16,116,178.55	55	31.888923	-75.00%	6,772,040.79	11,851,071 38	1.121	13,284,221.07	513,927,576.84	
355	1990	31.5	3,267,216 21	55	31.214169	-75.00%	1,412,971 87	2,472,700.76	1 121	2,771,724.39	101,983,438.94	
355	1989	32 5	7,648,354 59	55	30.546201	-75.00%	3,400,569.56	5,950,996 73	1.121	6,670,650 58	233,628,176.63	
355	1988	33 5	6,416,680.01	55	29.885493	-75 00%	2,930,031 91	5,127,555.84	1 121	5,747,631.01	191,765,645.52	
355	1987	34.5	7,768,376.12	55	29.232231	-75.00%	3,639,522 21	6,369,163 86	1 121	7,139,386 65	227,086,965.23	
355	1986	35.5	3,776,290 77	55	28 586295	-75.00%	1,813,560.55	3,173,730.97	1.121	3,557,530.15	107,950,161.96	
355	1985	36.5	6,955,074.85	55	27 947834	-75 00%	3,420,906.17	5,986,585 80	1 121	6,710,543 43	194,379,277.37	
355	1984	37 5	6,091,251 20	55	27.317015	-75.00%	3,065,891.19	5,365,309 59	1 121	6,014,136.31	166,394,800.40	
355	1983	38.5	7,470,814 46	55	26.693983	-75.00%	3,844,890.93	6,728,559.13	1 121	7,542,243.57	199,425,794.19	
355	1982	39.5	3,162,353.57	55	26 079536	-75 00%	1,662,849.68	2,909,986.95	1.121	3,261,891.58	82,472,713.77	
355	1981	40 5	10,523,297 32	55	25.473205	-75.00%	5,649,440 78	9,886,521 36	1.121	11,082,098.08	268,062,109.91	
355	1980	41.5	5,140,578.52	55	24 875132	-75.00%	2,815,622.72	4,927,339.75	1.121	5,523,202.80	127,872,569.24	
355	1979	42.5	2,280,688 90	55	24.285451	-75.00%	1,273,642.38	2,228,874.17	1.121	2,498,411.85	55,387,558.53	
355	1978	43.5	2,617,288.06	55	23.704294	-75.00%	1,489,270.50	2,606,223.38	1 121	2,921,393.89	62,040,965.66	
355	1977	44.5	1,717,745.98	55	23.132112	-75 00%	995,289 75	1,741,757.07	1.121	1,952,387.70	39,735,092.40	
355	1976	45 5	3,622,695.71	55	22.56903	-75 00%	2,136,137.02	3,738,239.78	1.121	4,190,305 00	81,760,728.16	
355	1975	46.5	2,975,077.01	55	22.01485	-75 00%	1,784,242.94	3,122,425.14	1 121	3,500,019.91	65,495,874.11	
355	1974	47 5	4,000,318.58	55	21.469677	-75 00%	2,438,763.17	4,267,835.54	1 121	4,783,944.76	85,885,547.81	
355	1973	48 5	3,929,408.43	55	20.93361	-75 00%	2,433,832.00	4,259,206.00	1.121	4,774,271.65	82,256,703.60	
355	1972	49.5	3,335,411 21	55	20 406741	-75 00%	2,097,868.07	3,671,269 12	1.121	4,115,235.58	68,064,872 69	
355	1971	50.5	1,577,194.01	55	19.889721	-75 00%	1,006,831.30	1,761,954.78	1.121	1,975,027.92	31,369,948.82	
355	1970	51.5	1,168,384.89	55	19 38203	-75 00%	756,645.42	1,324,129.48	1.121	1,484,256.42	22,645,670 99	
355	1969	52.5	1,764,944.52	55	18.883734	-75.00%	1,158,967.38	2,028,192.91	1.121	2,273,462 22	33,328,742 84	
355	1968	53.5	670,426 04	55	18.39487	-75 00%	446,200.59	780,851 03	1.121	875,279.32	12,332,399.85	
355	1967	54.5	1,297,031 98	55	17.915474	-75.00%	874,542 11	1,530,448 70	1.121	1,715,525 81	23,236,942.71	
355	1966	55.5	875,969 49	55	17.445776	-75 00%	598,115.54	1,046,702 19	1.121	1,173,279.85	15,281,967.51	
355	1965	56 5	925,208 28	55	16.985724	-75.00%	639,474.96	1,119,081.18	1.121	1,254,411.64	15,715,332.49	
355	1964	57 5	867,668.46	55	16.535078	-75 00%	606,814.54	1,061,925 44	1.121	1,190,344 05	14,346,965.66	
355	1963	58.5	503,840 29	55	16.093803	-75 00%	356,409.27	623,716.21	1.121	699,142.20	8,108,706 37	
355	1962	59.5	675,365.45	55	15 661841	-75.00%	483,047.88	845,333.79	1.121	947,559.98	10,577,466.29	
355	1961	60.5	365,277 17	55	15.239128	-75.00%	264,067.98	462,118.96	1.121	518,002.99	5,566,505.55	
355	1960	61.5	363,488 66	55	14 825659	-75.00%	265,507.59	464,638 28	1.121	520,826.97	5,388,958 92	
355	1959	62.5	306,036.02	55	14.42109	-75.00%	225,792 87	395,137 53	1.121	442,921.50	4,413,372.99	
355	1958	63.5	763,414.61	55	14 025273	-75.00%	568,740.10	995,295.17	1.121	1,115,656 18	10,707,098.32	
355	1957	64 5	222,793.47	55	13 63804	-75.00%	167,548.63	293,210.10	1.121	328,667.99	3,038,466.26	
355	1956	65 5	511,229.79	55	13.259199	-75.00%	387,984.38	678,972.67	1.121	761,080.81	6,778,497.52	
355	1955	66.5	1,016,564 49	55	12.888401	-75.00%	778,348 29	1,362,109 51	1 121	1,526,829.38	13,101,890.79	
355	1954	67.5	192,370 40	55	12.525261	-75.00%	148,561.50	259,982.63	1 121	291,422.32	2,409,489.47	

2022 RATE CASE
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FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
355	1953	68 5	2,154,124 97	55	12 169599	-75.00%	1,677,491 57	2,935,610.24	1 121	3,290,613.50	26,214,837.08	
355	1952	69.5	618,371 03	55	11.821135	-75.00%	485,464.71	849,563.25	1.121	952,300.91	7,309,847.43	
355	1951	70 5	344,157.32	55	11.479581	-75 00%	272,324.92	476,568 62	1 121	534,200.04	3,950,781 83	
355	1950	71.5	308,799.38	55	11.144645	-75.00%	246,227 39	430,897.93	1.121	483,006.41	3,441,459.47	
355	1949	72.5	682,839.77	55	10.815121	-75 00%	548,567.14	959,992.49	1 121	1,076,084 35	7,384,994.74	
355	1948	73.5	68,895.64	55	10.491252	-75.00%	55,753.79	97,569.14	1 121	109,368.17	722,801.52	
355	1947	74.5	31,664.15	55	10.172794	-75.00%	25,807.55	45,163.22	1.121	50,624 80	322,112.86	
355	1946	75.5	10,211 53	55	9.859433	-75.00%	8,380.99	14,666.73	1.121	16,440.37	100,679.90	
355	1945	76 5	7,543.32	55	9.55091	-75 00%	6,233 40	10,908.45	1.121	12,227.61	72,045.57	
355	1944	77.5	1,724 92	55	9.246252	-75 00%	1,434 94	2,511.14	1.121	2,814.81	15,949.04	
355	1943	78.5	29,931 51	55	8.945025	-75.00%	25,063 54	43,861 20	1.121	49,165.34	267,738.11	
355	1942	79.5	20,518.14	55	8.647695	-75.00%	17,292.06	30,261.10	1.121	33,920.57	177,434.62	
355	1941	80.5	407,988.84	55	8.354178	-75.00%	346,017.72	605,531.02	1.121	678,757.86	3,408,411.39	
355	1932	89 5	743.44	55	5.871536	-75 00%	664.07	1,162.13	1.121	1,301.02	4,365.13	
355	1930	91.5	42,675.41	55	5.360195	-75 00%	38,516.35	67,403.61	1 121	74,681.97	228,748.52	
355	1929	92 5	61,587.78	55	5.109591	-75.00%	55,866.17	97,765.80	1 121	107,778.62	314,688.37	
355	1928	93.5	63,651 81	55	4.861037	-75 00%	58,026 10	101,545.68	1.121	111,390 67	309,413 80	
355	1927	94.5	47,940.33	55	4.607626	-75.00%	43,924.13	76,867.22	1.121	83,895.58	220,891.11	
355	1926	95.5	105,192.67	55	4.349789	-75 00%	96,873.29	169,528.26	1 121	184,087.17	457,565.92	
355	1925	96.5	21,663.67	55	4.083129	-75.00%	20,055.39	35,096.93	1.121	37,911.42	88,455 56	
355	1924	97.5	19,127.45	55	3.801622	-75.00%	17,805.35	31,159.37	1 121	33,473.04	72,715.33	
355	1921	100.5	4,953.84	55	2 770457	-75.00%	4,704 31	8,232.53	1.121	8,669.22	13,724.40	
355	1920	101.5	8,665.72	55	2 326534	-75.00%	8,299 15	14,523.52	1.121	15,165.01	20,161 09	
355 Total			2,870,770,310.92				338,938,768.21	593,142,844.37		664,853,703.49	139,250,734,848.96	48 51
356	2021	0 5	199,630,730 07	50	49 5	-40 00%	1,996,307.30	2,794,830 22	1.121	3,132,808 95	9,881,721,138.47	
356	2020	1 5	325,182,851.32	50	48.5	-40 00%	9,755,485.54	13,657,679.76	1 121	15,309,302.54	15,771,368,289.02	
356	2019	2.5	178,993,416 91	50	47 5	-40.00%	8,949,670.85	12,529,539.18	1.121	14,044,735.97	8,502,187,303.23	
356	2018	3 5	199,556,898 28	50	46.5	-40.00%	13,968,982.88	19,556,576.03	1 121	21,921,552 16	9,279,395,770 02	
356	2017	4.5	204,750,326.69	50	45.5	-40.00%	18,427,529.40	25,798,541 16	1.121	28,918,357.94	9,316,139,864.40	
356	2016	5.5	186,623,825.39	50	44 5	-40 00%	20,528,620.79	28,740,069.11	1.121	32,215,604.77	8,304,760,229.86	
356	2015	6 5	88,875,377.05	50	43 5	-40.00%	11,553,799.02	16,175,318 62	1.121	18,131,399.40	3,866,078,901.68	
356	2014	7 5	191,048,895.81	50	42.5	-40.00%	28,657,334.37	40,120,268.12	1.121	44,972,010.89	8,119,578,071.93	
356	2013	8 5	363,544,875.64	50	41 5	-40 00%	61,802,628.86	86,523,680.40	1.121	96,986,986.38	15,087,112,339.06	
356	2012	9 5	63,410,998 49	50	40.5	-40.00%	12,048,089.71	16,867,325.60	1.121	18,907,090.76	2,568,145,438.85	
356	2011	10 5	134,371,939 48	50	39.5	-40.00%	28,218,107.29	39,505,350.21	1.121	44,282,730.98	5,307,691,609.46	
356	2010	11 5	114,131,549 17	50	38 5	-40 00%	26,250,256.31	36,750,358.83	1.121	41,194,578.58	4,394,064,643.05	
356	2009	12.5	42,653,294.13	50	37.5	-40.00%	10,663,323 53	14,928,652.95	1.121	16,733,974.48	1,599,498,529.88	
356	2008	13.5	42,654,675.30	50	36.5	-40 00%	11,516,762.33	16,123,467 26	1 121	18,073,277.66	1,556,895,648.45	
356	2007	14.5	49,760,458.61	50	35 5	-40.00%	14,430,533.00	20,202,746.20	1.121	22,645,863.66	1,766,496,280.66	
356	2006	15.5	113,800,380 20	50	34.5	-40.00%	35,278,117.86	49,389,365 01	1.121	55,362,019 38	3,926,113,116.90	
356	2005	16.5	55,286,206.70	50	33 5	-40.00%	18,244,448.21	25,542,227 50	1.121	28,631,048.27	1,852,087,924.45	
356	2004	17 5	63,127,573.81	50	32.5	-40.00%	22,094,650.83	30,932,511.17	1 121	34,673,178.78	2,051,646,148.83	
356	2003	18.5	30,594,009.55	50	31 5	-40 00%	11,319,783.53	15,847,696.95	1 121	17,764,158.45	963,711,300.83	
356	2002	19.5	42,185,979 18	50	30 5	-40 00%	16,452,531.88	23,033,544.63	1.121	25,818,990.47	1,286,672,364.99	
356	2001	20 5	46,713,441.18	50	29.5	-40.00%	19,152,510.88	26,813,515 24	1.121	30,056,072 80	1,378,046,514.81	
356	2000	21.5	22,900,772.62	50	28.5	-40.00%	9,847,332.23	13,786,265.12	1 121	15,453,437.73	652,672,019.67	
356	1999	22.5	2,616,381 45	50	27.5	-40.00%	1,177,371.65	1,648,320 31	1.121	1,847,651.64	71,950,489.88	
356	1998	23.5	4,283,146.96	50	26.500005	-40.00%	2,013,078.64	2,818,310 10	1.121	3,159,128.25	113,503,415.86	
356	1997	24.5	11,093,348.27	50	25.500018	-40.00%	5,435,736.66	7,610,031.32	1.121	8,530,312.17	282,880,580.57	
356	1996	25 5	15,546,567.27	50	24 500061	-40.00%	7,928,730.34	11,100,222 48	1 121	12,442,572 04	380,891,846.46	
356	1995	26.5	919,616.93	50	23.500176	-40.00%	487,393.74	682,351.23	1 121	764,867.94	21,611,159 71	
356	1994	27.5	4,885,002.70	50	22 500464	-40.00%	2,686,706.15	3,761,388.61	1.121	4,216,253.22	109,914,827.39	
356	1993	28.5	2,089,441.71	50	21.501124	-40.00%	1,190,934 80	1,667,308.73	1.121	1,868,936.32	44,925,345.30	
356	1992	29.5	3,933,895.12	50	20.502535	-40 00%	2,320,798 67	3,249,118.14	1.121	3,642,033.90	80,654,822.38	
356	1991	30.5	6,918,470.19	50	19.505362	-40.00%	4,219,524.88	5,907,334.83	1.121	6,621,708.65	134,947,265.54	
356	1990	31.5	5,648,454 13	50	18.510683	-40.00%	3,557,319 25	4,980,246.95	1.121	5,582,508 06	104,556,743.84	
356	1989	32.5	9,671,389.10	50	17.520145	-40 00%	6,282,506 31	8,795,508.84	1 121	9,859,149.45	169,444,139.38	

2022 RATE CASE
ONCOR ELECTRIC DELIVERY LLC
CALCULATION OF GENERAL PLANT BOOK RESERVE AND REMAINING LIFE
FOR THE TEST YEAR ENDING DECEMBER 31, 2021

Acct	Vintage Yr	Age	Plant	ASL	Remaining Life	Net Salvage	Theo Res 0% Salv	Theo Res w Salv	Proration	Allocated Res	$ x RL	RL
356	1988	33 5	5,393,066.02	50	16.536108	-40.00%	3,609,459.58	5,053,243.41	1.121	5,664,331.98	89,180,322.16	
356	1987	34.5	6,157,661.50	50	15.561737	-40.00%	4,241,183.32	5,937,656.65	1.121	6,655,697.29	95,823,908.80	
356	1986	35.5	9,881,491.79	50	14 60104	-40.00%	6,995,890.65	9,794,246.91	1 121	10,978,664.89	144,280,056.89	
356	1985	36.5	9,902,634.50	50	13.658775	-40.00%	7,197,477.37	10,076,468.32	1.121	11,295,015.32	135,257,856.54	
356	1984	37.5	43,648,671.28	50	12 740253	-40.00%	32,526,768.98	45,537,476.57	1 121	51,044,322.19	556,095,115.22	
356	1983	38.5	14,021,139.76	50	11.851028	-40.00%	10,697,841 36	14,976,977.91	1.121	16,788,143.38	166,164,919.89	
356	1982	39.5	10,234,073 70	50	10 996522	-40.00%	7,983,289.37	11,176,605.12	1 121	12,528,191 62	112,539,216.59	
356	1981	40.5	17,465,429.62	50	10 181645	-40.00%	13,908,893.54	19,472,450.95	1 121	21,827,253.84	177,826,804.16	
356	1980	41.5	5,238,729.64	50	9 410459	-40.00%	4,252,752.63	5,953,853.68	1 121	6,673,853 02	49,298,850 49	
356	1979	42 5	3,985,757.15	50	8 68594	-40.00%	3,293,356.20	4,610,698.68	1 121	5,168,270.33	34,620,047.46	
356	1978	43.5	4,190,746.34	50	8.009858	-40.00%	3,519,400 68	4,927,160.95	1.121	5,523,002.37	33,567,283 10	
356	1977	44 5	3,751,126 86	50	7 382788	-40.00%	3,197,251.37	4,476,151.92	1 121	5,017,452.83	27,693,774.37	
356	1976	45.5	7,330,848.10	50	6.804207	-40.00%	6,333,235.94	8,866,530.32	1.121	9,938,759 55	49,880,607.96	
356	1975	46.5	6,519,902.29	50	6.272667	-40.00%	5,701,958.77	7,982,742.28	1.121	8,948,095.06	40,897,175.94	
356	1974	47.5	4,431,412.44	50	5.786008	-40 00%	3,918,608 68	5,486,052.16	1.121	6,149,480.27	25,640,187.83	
356	1973	48.5	3,951,379 48	50	5.341561	-40.00%	3,529,248.79	4,940,948.31	1.121	5,531,931.27	21,106,534.53	
356	1972	49.5	5,134,055 24	50	4.936351	-40.00%	4,627,185.27	6,478,059 37	1 121	7,187,677.34	25,343,498.72	
356	1971	50 5	5,110,267.72	50	4.56725	-40 00%	4,643,470.32	6,500,858.44	1.121	7,154,374 81	23,339,870.24	
356	1970	51.5	4,458,777.61	50	4 231128	-40.00%	4,081,464.43	5,714,050 21	1.121	6,242,288.65	18,865,658.79	
356	1969	52.5	3,422,528 99	50	3.924932	-40.00%	3,153,865 12	4,415,411 17	1.121	4,791,540.59	13,433,193.55	
356	1968	53.5	913,745 33	50	3.645763	-40 00%	847,119.35	1,185,967 09	1.121	1,279,243.46	3,331,298.92	
356	1967	54.5	1,568,592.66	50	3.390916	-40.00%	1,462,213.34	2,047,098.68	1.121	2,196,029 72	5,318,965.95	
356	1966	55.5	4,648,858 69	50	3 157903	-40 00%	4,355,245 79	6,097,344.11	1.121	6,508,402.17	14,680,644.80	
356	1965	56.5	6,878,146 83	50	2.944455	-40.00%	6,473,098 95	9,062,338.53	1.121	9,629,405.56	20,252,393.82	
356	1964	57.5	6,484,198.40	50	2 748523	-40 00%	6,127,759 03	8,578,862 64	1.121	9,077,877.76	17,821,968 44	
356	1963	58.5	1,249,497.75	50	2.568275	-40.00%	1,185,316.67	1,659,443 34	1.121	1,749,296 85	3,209,053 83	
356	1962	59.5	3,576,651.35	50	2.402078	-40.00%	3,404,823.44	4,766,752.82	1.121	5,007,311.89	8,591,395.52	
356	1961	60 5	1,700,728.38	50	2.248471	-40.00%	1,624,247.61	2,273,946.66	1.121	2,381,019.73	3,824,038.44	
356	1960	61.5	957,133.75	50	2.106164	-40.00%	916,816.14	1,283,542 59	1.121	1,339,987.25	2,015,880 65	
356	1959	62.5	857,363.47	50	1 974017	-40.00%	823,514.47	1,152,920.26	1.121	1,200,308.86	1,692,450.06	
356	1958	63 5	1,019,731.07	50	1 851017	-40.00%	981,980.28	1,374,772.39	1.121	1,427,623.50	1,887,539 55	
356	1957	64 5	1,214,297 32	50	1 73628	-40.00%	1,172,130 12	1,640,982 16	1 121	1,700,016.25	2,108,360.15	
356	1956	65 5	1,319,139 55	50	1 629006	-40.00%	1,276,161.83	1,786,626 56	1.121	1,846,795.37	2,148,886.24	
356	1955	66 5	1,748,515.08	50	1 528517	-40.00%	1,695,062 38	2,373,087.33	1.121	2,447,921.11	2,672,635.02	
356	1954	67.5	265,267.37	50	1.434324	-40.00%	257,657 78	360,720.90	1 121	371,374.32	380,479.36	
356	1953	68 5	3,558,004.06	50	1 345725	-40.00%	3,462,242 16	4,847,139 02	1 121	4,981,205 68	4,788,095.01	
356	1952	69 5	795,696.82	50	1 2622	-40 00%	775,610.25	1,085,854 35	1 121	1,113,975 55	1,004,328.53	
356	1951	70.5	389,459.95	50	1.18349	-40.00%	380,241.51	532,338.12	1 121	545,243.93	460,921.96	
356	1950	71.5	201,529 63	50	1.107646	-40.00%	197,065 16	275,891.22	1 121	282,141.48	223,223.49	
356	1949	72.5	606,013 18	50	1.032995	-40 00%	593,493 01	830,890.21	1.121	848,418 45	626,008.58	
356	1948	73.5	76,849 81	50	0.958333	-40.00%	75,376 86	105,527 60	1 121	107,589.73	73,647.71	
356	1947	74.5	72,343.86	50	0.875	-40.00%	71,077.84	99,508.98	1.121	101,281.40	63,300 88	
356	1946	75 5	364 56	50	0.785714	-40.00%	358.83	502.36	1.121	510.38	286 44	
356	1945	76 5	615.61	50	0 5	-40.00%	609 45	853 24	1.121	861.85	307.81	
356	1944	77.5	6,210.96	50	0	-40.00%	6,210 96	8,695.34	1 121	8,695 34	0 00	
356	1943	78.5	14,657.09	50	0	-40 00%	14,657.09	20,519.93	1 121	20,519 93	0.00	
356	1942	79.5	29,749.05	50	0	-40.00%	29,749 05	41,648.67	1 121	41,648 67	0.00	
356	1941	80 5	1,695,040 71	50	0	-40.00%	1,695,040.71	2,373,056.99	1 121	2,373,056.99	0.00	
356	1939	82.5	47,923.39	50	0	-40.00%	47,923.39	67,092.75	1.121	67,092 75	0 00	
356	1932	89.5	7,031 02	50	0	-40 00%	7,031.02	9,843.43	1.121	9,843.43	0.00	
356	1931	90 5	439.03	50	0	-40.00%	439.03	614.64	1.121	614.64	0 00	
356	1930	91.5	116,064.07	50	0	-40.00%	116,064.07	162,489.70	1.121	162,489.70	0.00	
356	1929	92.5	216,152 98	50	0	-40.00%	216,152.98	302,614.17	1 121	302,614.17	0.00	
356	1928	93 5	201,849 37	50	0	-40.00%	201,849.37	282,589.12	1.121	282,589.12	0 00	
356	1927	94 5	91,391.08	50	0	-40.00%	91,391 08	127,947 51	1 121	127,947.51	0 00	
356	1926	95.5	190,915.10	50	0	-40.00%	190,915 10	267,281 14	1.121	267,281 14	0.00	
356	1925	96.5	35,516.33	50	0	-40.00%	35,516.33	49,722.86	1.121	49,722.86	0.00	